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ABSTRACT

The curriculum guide presents a two-year, in-school program for juniors and seniors designed to prepare students for positions in the accounting field. Instruction in this program includes all subjects related to the accounting field: accounting, office machines, office processing data, typewriting, economics, business law, and business organization. Basic skills in English and math are reviewed and reinforced. The program is planned for the block-of-time approach incorporating both integration and simulation. The junior year guide is divided into seven integration plans that incorporate the five subject areas of accounting, office procedures, English, typewriting, and data processing. Each plan provides supplementary materials and activities. The senior year curriculum guide is a plan for simulation activities designed to emulate office practices as nearly as possible. It includes a teacher's manual and the following materials to be reproduced for the students: a company policy and procedures manual, job descriptions, a mailing list, and typical business forms. (Author/NJ)

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Business & Office Education

BULLETIN 5

OHIO DEPARTMENT OF EDUCATION
Division of Vocational Education
Business and Office Education Service
In cooperation with Bowling Green State University

A Program For
Accounting and Related Occupations

ex, Superintendent of Public Instruction
alter, Deputy Superintendent
naker, Director of Vocational Education

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CE 006 262

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ACCOUNT CLERK CURRICULUM WORKSHOP

June 25, 1973 - July 6, 1973

Workshop Participants

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VT 102440

ACCOUNT-CLERK

PROGRAM DESCRIPTION

The Account-Clerk program is a two-year, in-school program for juniors and seniors designed to prepare students for positions in the accounting field. Students can expect to be employed as account clerks in all types of offices, in companies of varying sizes, and to advance to positions of middle management.

To be successful in this program, students should have achieved at an average or higher level, should possess a pleasing personality, and should have a satisfactory school attendance record.

Instruction in this program includes all subjects related to the accounting field. Skill will be developed in accounting, office machines, office processing data, and typewriting. Instruction will be given in economics, business law, and business organization. Basic skills in English and math procedures will be reviewed and reinforced. Students will also be taught how to apply for a position, how to succeed in that position, and how to advance to a higher position.

Provision is made for the incorporation of new and revised subject matter and for the changing needs of students as business conditions change.

INSTRUCTIONAL PROGRAM OBJECTIVES

The objective of the Account-Clerk program is to develop an account clerk who:

1. Has an occupational competency in the accounting skills of journalizing, posting, and analyzing.
2. Can perform the clerical functions required of a beginning account clerk.
3. Has a mastery of grammar, punctuation, and spelling.
4. Has the ability to communicate with others orally and in writing.
5. Has a general understanding of the American business and economic system.
6. Has the personal qualities necessary to succeed in a business office.
7. Complies with basic principles of good grooming and proper dress for the office.
8. Gets along well with peers and with those in authority.
9. Has the ability to work under pressure and to adapt to changing work situations in the office.
10. Has the potential and the desire to grow on the job.
11. Is aware of personal responsibility as a contributing member of our society.

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Business & Office Education

JUNIOR YEAR

INTRODUCTION

In response to requests from Intensive Office Education teachers, this curriculum guide has been designed for the Account-Clerk program for both the junior and senior level and has been planned for the block-of-time approach incorporating both integration and simulation. This guide will be helpful to the Intensive Office Education instructor in planning the block program. It is intended only as a guide and must be adapted to meet local needs.

In the preparation of this material, it has been assumed that students entering the junior program have had one year of typewriting and that a fully-equipped laboratory is available. Although time periods vary according to the program type, a three-hour block per day is the minimum approved in Ohio. Therefore, the three-hour (02 Plan - 540 hours) has been used as a basis for planning the time periods in this guide. It is hoped that each instructor will expand, adapt, and add to this material continually to upgrade and improve the intensive program. It is assumed that the evaluation of the students by the teacher will be an on-going process throughout the integration plans and units. It is appropriate to caution the teacher at this time to read the entire plan before starting it to see the full scope of the curriculum. By reading the entire guide, the teacher will become more familiar with the integration plan.

FOR THE TEACHER

Provisions must be made for the instructor to cope with individual differences of the students and the needs of the local community. Therefore, to be effective, the guide must be adapted to various situations. To aid in meeting these individual differences, teachers may use the supplementary materials provided for each unit. The instructor should develop student evaluation techniques during and at the completion of the various units. Evaluation is expected to be a continuous process.

ACCOUNT-CLERK NOTEBOOK

It is recommended that each student develop an Account Clerk Notebook for use during the senior program and for personal use later. Possible divisions might include: (1) Career Information, (2) Filing Procedures, (3) Processing of Data, (4) Leadership Competency, (5) Vocabulary and Terms, (6) Office Procedures (mailing and other items not lengthy enough to warrant a special section), (7) Job Orientation and Application, and (8) Miscellaneous. Other divisions may be added.

CARBON COPIES

At least one carbon copy should be made of all letters and memos in the guide.

VOCABULARY LISTS

Sample vocabulary lists are given in some of the units. It is suggested that each student compile a vocabulary list for the particular unit. It is recommended that the students type each word with its definition. These lists should be inserted in the Account Clerk Notebook.

REFERENCE MATERIAL

A wide variety of reference materials should be available in the laboratory for the students. Suggested references and textbooks are listed in the various units. These materials will form the basis for establishing a reference materials center in the laboratory.

HOW TO USE

The junior year curriculum guide is divided into integration plans designed to be used in succession: I - Increasing Your Net Worth, II - Keeping It Simple, III - Money Does Matter, IV - Who Said It Would Be Easy?, V - Another Day, Another Dollar, VI - What Else Can Happen?, and VII - The Unthinking Machine. The objective of each integration plan is to give the teacher a condensed view of all units planned.

In each integration plan, five subject areas are integrated: accounting, office procedures/English, typewriting, processing of data, and mathematics. In addition, each integration plan provides supplementary materials and activities that may be used. The sources for these materials are listed in the detailed unit plans. Starting with Integration Plan I, the instruction is structured so that students will be ready to go directly into the next integration plan. The succeeding six integration plans follow the same process. Supplementary materials provided in each integration plan are aids which the teacher may use to allow for individual differences or as additional work to reinforce the students' learning.

Units may require that the teacher prepare in advance for activities that will take place at a later time during that unit or another integration plan. Teacher requirements are listed in the units to remind the teacher that advance preparation is needed for a particular activity.

The Integration Plans are coded A, B, C, D, etc. All of the instruction related to code A should be completed before progressing to code B, etc. Details for completing the instructions outlined in the Integration Plan are found in unit outlines following the Integration Plan. Each of the unit outlines is color coded. All of the back-up material for the A section of the Integration is printed on green paper, the B section on pink paper, etc.

JUNIOR STATEMENT

The junior year is designed for the integration of the following subjects: accounting, office procedures/English, typewriting and processing of data. The entire junior year is devoted to training the student in the skills and knowledges needed to transfer effectively to office simulation in the senior year.

SIMULATION

Intensive Office Education recreates the office in the classroom, an activity which can be made most meaningful by using a simulation plan which emulates actual office practices as nearly as possible. The simulation plan suggested in this guide is easily adaptable to meet the local situation and to provide successful participation by individual students.

SPECIAL NOTE

Obtain applications for Social Security number (SS 5) and Employee's Withholding Exemption Certificate (W-4) from local post office for use in Unit I.

UNIT I - INCREASING YOUR NET WORTH INTEGRATION PLAN (5 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
A-1 Define accounting. (Green)					A-2 Emphasize the role of accounting in business. A-3 Career opportunities in the accounting area. A-4 Introduce Account Clerk Notebook. A-5 Visual aids.
(Pink)	B-1 Assign classroom work stations (Job descriptions). B-4 Discuss work organization. B-5 Teach local school policies on equipment care and repair. B-8 Complete Social Security and W-4 Forms.	B-3 Type student directory for Account Clerk Notebook.	B-2 Establish rotation and instruction system for each available machine. B-6 Have students handwrite an autobiography. B-9 Include keypunch, if available, in machine rotation plan.	B-7 Do number writing and comparison drills.	B-10 Visual Aids.
		C-1 Pretest on typewriting correspondence.			

UNIT I - INCREASING YOUR NET WORTH INTEGRATION PLAN (5 weeks)

ACCOUNTING	OFFICE PROCEDURE/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
	C-3 Explain basic memo forms and letter styles to be used.	C-2 Typing review of forms and correspondence.			
	C-4 Pretest and review of grammar, spelling, punctuation, capitalization.			C-5 Pretest and review of basic math including proving of calculations.	
(Blue)			C-6 Collect junk mail (ads) for use in F-1.		
	D-1 Introduction to Office Education Association.				
	D-2 Learn abbreviations associated with vocational education.				
(Yellow)	D-3 Study parliamentary procedure. Hold a demonstration of the procedure.	D-4 Type basic parliamentary rules for Account Clerk Notebook.			D-5 Demonstration on table manners in preparation for OEA conventions.
			E-1 Introduction and skill building on 10-key.		
			E-2 Introduction of other machines.		

UNIT I - INCREASING YOUR NET WORTH INTEGRATION PLAN (5 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
(Green)	E-5 Introduction of principles of business letter and memo planning and writing. E-8 Apply principles of business correspondence to answer letters in C-6. E-9 Review carbon copies.	E-6 Type list of two-letter state abbreviations for Account Clerk Notebook. E-10 Compose and type business correspondence with carbon copies.	E-3 Develop skill in machine computation.	E-4 Review mathematical calculations related to shortcuts in multiplication.	E-7 Visual aids.
(Pink)	F-1 Handling of Mail. Incoming Outgoing Interoffice	F-2 Type labels or envelopes from student directory in Account Clerk Notebook. F-4 Type classifications and postal service information for Account Clerk Notebook.			F-3 Machine demonstration, if possible, of postage meter, scales, addressing machines, folding and inserting machines.
	G-1 Discuss employee's office image.				G-2 Visual aids.

UNIT I - INCREASING YOUR NET WORTH INTEGRATION PLAN (5 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
	G-3 Student or guest presentations on grooming and office etiquette.				
G-5 Plan a clothing budget.	G-4 Discuss social graces and manners.				G-6 Hold a style show using class members.
(Blue)					
	H-1 Greeting visitors and telephone technique development.				H-3 Visual aids.
	H-2 Discuss voice tone and conversational grammar.				H-4 Study telephone directory.
	H-6 Write telephone messages.	H-5 Type list of telephone manners for Account Clerk Notebook.			
(Yellow)					

CONTENT	WHY
A-1 Define accounting.	To familiarize students with various aspects of the accounting field and the opportunities it affords.
A-2 Emphasize the role of accounting in business.	
A-3 Survey career opportunities in the accounting area.	
A-4 Introduce Account Clerk Notebook.	To develop a notebook for use in the Account Clerk Program.

A-5 Visual aids.

a. Films
  1. "Accounting, The Language of Business"
  2. "Choosing Your Occupation"
  3. "How to Investigate Vocations"

BUSINESS EDUCATION FILMS
5113 16TH AVE
BROOKLYN NY 11204

b. Filmstrip
  1. "Looking at Business Careers"

BUSINESS EDUCATION FILMS

c. Transparencies
  1. "Career Planning"

VISUAL PRODUCTS DIV
3M CENTER
PO BOX 3344
ST PAUL MN 55101

d. Posters
  1. Cartoon posters for bookkeeping

SPECIAL TEACHING AIDS
3408 N POTOMAC ST
ARLINGTON VA 22213

2. "Careers in Business" (Free)

SOUTH-WESTERN PUBLISHING CO
5101 MADISON RD
CINCINNATI OH 45227

CAREER INFORMATION REFERENCES

a. Business Careers Kit (Free)
(120 briefs of various jobs)

CAREERS INC
PO BOX 135
LARGO FL 33540

b. DICTIONARY OF OCCUPATIONAL TITLES, VOL. I & II
SUPERINTENDENT OF DOCUMENTS
U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON DC 20402

OCCUPATIONAL OUTLOOK HANDBOOK
U.S. LABOR STATISTICS
U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON DC 20402

Vocational Guidance Manuals (Free)

VOCATIONAL GUIDANCE MANUALS
235 E 45TH ST
NEW YORK NY 10017

c. Booklets

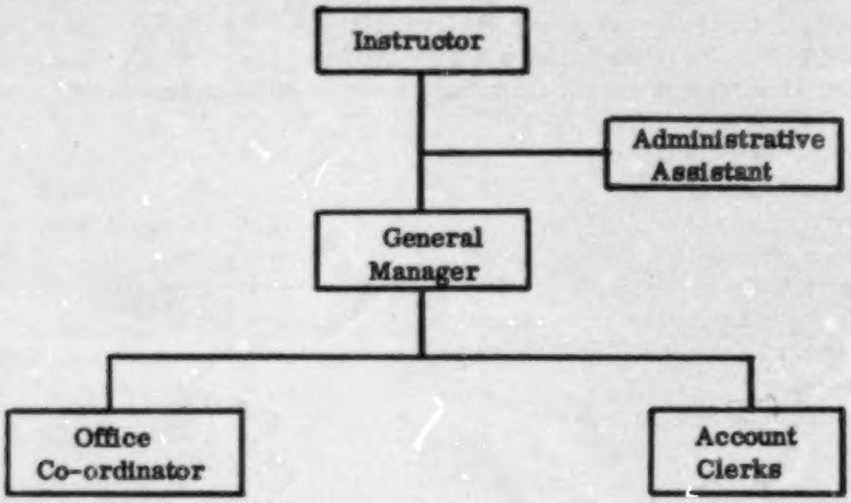
"What's It Like to be an Accountant?"

ACCOUNTING CAREERS COUNCIL
NATL DISTRIBUTION CENTER
PO BOX 650 RADIO CITY STATION
NEW YORK NY 10019

	CONTENT	WHY
B-1	Assign classroom work stations. SEE Job descriptions following. a. General Manager b. Administrative Assistant c. Office Co-ordinator	To encourage student responsibility and to establish office atmosphere.
B-2	Establish rotation and instruction system for each available machine.	To organize plan of machine utilization.
B-3	Type student directory for Account Clerk Notebook. (Include correct spelling of names, addresses, and telephone numbers.)	To familiarize students with fellow classmates, to develop a directory for use later in Unit I, and to reinforce tabulation skills.
B-4	Discuss work organization. a. Determining what is to be done b. Determining order of importance c. Planning work before beginning d. Organizing the desk e. Planning schedule for future work	To help students plan and organize their work, work area, and time.
B-5	Explain local school policies on equipment care and repair.	To keep equipment in working order and to facilitate repair service.
B-6	Have students handwrite an autobiography.	To diagnose penmanship needing improvement and to provide the teacher with information on each student.
B-7	Do number writing and comparison drills.	To practice legible number writing and to reinforce careful proofreading.

CONTENT	WHY
B-8 Complete Social Security and W-4 Forms.	To gather information needed later.
B-9 Include keypunch, if available, in machine rotation plan.	
B-10 Visual aids. a. Film "Work Simplification--Clerical Operations" BERNARD BARUCH SCHOOL OF BSN 17 LEXINGTON AVE NEW YORK NY 11204 b. Transparency "Care of Equipment" VISUAL PRODUCTS DIV 3M CO PO BOX 3344 ST PAUL MN 55101	

SUGGESTION: Classroom Organizational Chart


Instructor
Administrative Assistant
General Manager
Office Co-ordinator
Account Clerks

JOB DESCRIPTIONS OF SPECIAL STATIONS

General Manager

Take attendance
Keep record of needed repairs to equipment
Collect money for school activities and materials

Administrative Assistant

Handle all personal-business correspondence for the proprietor (teacher)
Dust and care for desk and desk accessories of the proprietor
Answer and place telephone calls for proprietor

Office Co-ordinator

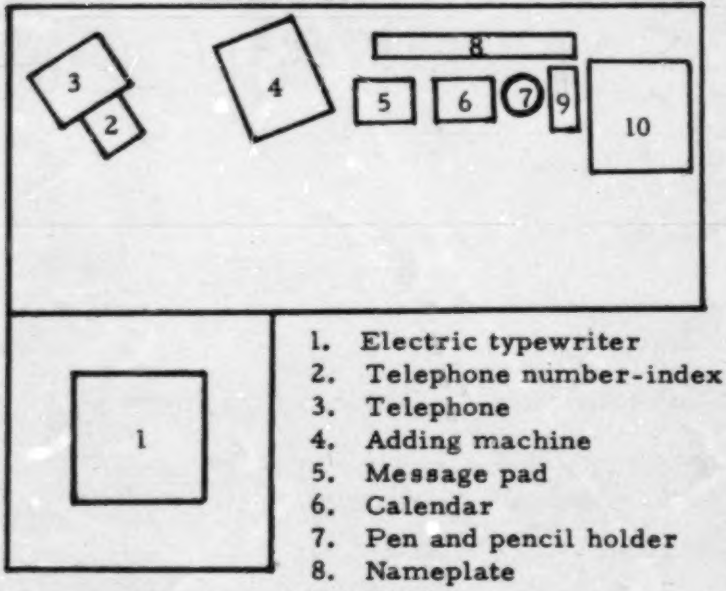
Greet callers
Explain program to visitors
Check magazines, books, records, tapes, etc., in and out of the classroom

DESK SUPPLIES NEEDED

Your desk is your work station and should contain the equipment and supplies that you will need. It must be neat, however, if you are to work efficiently. Some suggested supplies are listed below. These are only suggested--not required. You may not have adequate room on your desk for all of these, nor may you have a need for all of them.

- letter box or drawer
- letterheads
- carbon paper
- copy paper
- envelopes
- forms particular to station
- general forms
- stapler
- account clerk notebook
- words book
- pen/pencil holder
- appointment calendar
- nameplate
- scratch pads
- file folders
- in-out trays
- card file box

DESK TOP



Size of desk: 60 inches
by 60 inches

Cost per station:
approximately $1,000

1. Electric typewriter
2. Telephone number-index guide
3. Telephone
4. Adding machine
5. Message pad
6. Calendar
7. Pen and pencil holder
8. Nameplate
9. Stapler
10. In-out trays

SUGGESTED REFERENCE "The Ideal BOE Office Desk"

DR DON BRIGHT
BUSINESS EDUCATION DEPT
BOWLING GREEN STATE UNIV
BOWLING GREEN OH 43402

NUMBER WRITING DRILLS

Practice writing 1 to 9. Complete each line by writing the number preceding it.

Teacher check if remedial work is needed.

1. ______________________________ ________
2. ______________________________ ________
3. ______________________________ ________
4. ______________________________ ________
5. ______________________________ ________
6. ______________________________ ________
7. ______________________________ ________
8. ______________________________ ________
9. ______________________________ ________

Write the following numbers neatly in the columns provided.

319892		223628		____
878966		482342		____
89611		1917		____
902		411238		____
76713		9810		____
878555		315370		____
913		325641		____
676		5420		____
191023		555468		____
6510		3532		____
8828		4763		____
181132		98764		____
7132		525166		____

NUMBER COMPARISONS

1.	4667	4667
2.	492	429
3.	68,703	68,733
4.	1973	1973
5.	589231	589,321
6.	572867	572867
7.	465,667	465,667
8.	367,892	367982
9.	345	345
10.	89602	89206
11.	315888	315888
12.	4367	4367
13.	786	786
14.	81,202	81,202
15.	247699	274699
16.	600,214,621	600,214,621
17.	34,427	34727
18.	34	34
19.	7282	7282
20.	81200	81200
21.	555674	555764
22.	466,589	466,598
23.	9732222	972222
24.	714044	741044
25.	93	39
26.	4,554	4,554
27.	64405	64450
28.	72324	73234
29.	6,210.597	6,210.597
30.	89,191,181	89,191,181
31.	898766	898766
32.	245,655	245,655
33.	135877	135877
34.	9082223	9083223
35.	9,888,670	9,888,760
36.	35735	37535
37.	555569	5555569
38.	98,999,877	97,999,877
39.	15657	15667
40.	897	897

**Different items--twenty-two

Alike items--eighteen

Unit 1 - Increasing Your Net Worth

	CONTENT	WHY
C-1	Pretest on typewriting correspondence.	To determine student skill in typing area.
C-2	Typing review of forms and correspondence.	To reinforce and build skill.
C-3	Explain basic memo forms and letter styles to be used. SEE style on following page. (It correlates with the senior simulation)	To avoid confusion, select one or two basic styles to be used throughout the year. (To be determined by the senior simulation)
C-4	Pretest and review of grammar, spelling, punctuation, capitalization. SUGGESTION: Use pretest from Intensive Clerical and Civil Service Training--South-Western Publishing Co.	To determine student knowledge. To develop proficiency in grammar, spelling, punctuation, capitalization.
C-5	Pretest and review of basic math including proving calculations a. Addition--reverse order b. Subtraction--by addition minuend subtrahend difference (add) minuend (check) c. Multiplication Interchanging multiplier and multiplicand Casting out 9's -- See Unit I Page 19. d. Division Divisor times quotient Casting out 9's -- See Unit I Page 19-20.	To determine student knowledge and weakness. To develop proficiencey in math.
C-6	Collect junk mail (ads) for use in F-1.	

(MODIFIED BLOCK, BLOCK PARAGRAPHS, MIXED PUNCTUATION)

AUNT AMY'S ICED COFFEE HOUSE

1987 West Jefferson Boulevard Detroit, Michigan 48208

(Current Date)

Block Builders of America
1987 Parma Avenue
Columbus, OH 43205

Attention Purchasing Agent

Gentlemen:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXX.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX.

Sincerely yours,

(Writer's Title)

Reference Initials

Enclosures: Order Blank, Price List, Color Brochure

cc: Mr. Joseph Doering

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX.

(Postscripts should be used for emphasis and not as afterthoughts.)

PROVING ANSWERS BY CASTING OUT NINE'S

Casting out 9's is a quick method of proving an addition problem; however, it is possible to make an error of 9 in the answer and not catch it in the proof. Below is an example of proving an addition problem by casting out 9's.

$$\begin{array}{lrl} \text{(a)} & 28,4\cancel{7}\cancel{2} & 5 \\ \text{(b)} & \cancel{5}3,\cancel{4}\cancel{9}7 & \cancel{1} \\ \text{(c)} & 3\cancel{9},\cancel{2}\cancel{7}5 & \cancel{8} \\ \text{(d)} & \underline{\cancel{6}7,\cancel{3}46} & 8 \end{array}\left.\vphantom{\begin{array}{l}1\\1\\1\\1\end{array}}\right\}\boxed{4} \qquad (2+8+4 = 14-9 = 5)$$

$$\cancel{1}\cancel{8}8,5\cancel{9}0 = \boxed{4}$$

In horizontal column (a) the 7 and 2 are cast out because they are equal to 9. The 2, 8, and 4 are added, giving a total of 14; and 9 subtracted from this number is 5. The 5 is recorded to the right of the column. This same procedure is used for columns (b), (c), and (d).

In vertical column (e), the 1 and 8 are cast out because they are equal to 9. The 5 and 8 are added, giving a total of 13; and 9 subtracted from this number is 4. This same procedure is used to cast 9's from the answer. The 4 remaining after casting 9's from the answer is equal to the 4 remaining in the vertical column (e); therefore the answer is probably correct.

Of course, you should learn to cast out 9's mentally. Find the remainder after casting out all 9's in the numbers to be added and in the answer. Compare the two remainders.

For example, mentally cast out 9's in the problem below.

$$\begin{array}{rl} 374 & \quad \underline{3}+\underline{7}=10,\ 10-9=1,\ 1+\underline{4}=5+\underline{5}=10-9=1+\underline{2}=3+\underline{1}=4+\underline{7}=11-9=2+\ \text{(etc.)} \\ 521 & \\ 743 & \\ \underline{368} & = 8 \\ 2,006 & = 8 \end{array}$$

PROVING ANSWERS BY CASTING OUT NINE'S (con't)

Multiplication and division problems can also be proved by casting out 9's. This is a much quicker means of proving an answer; however, it is possible to make an error of 9 in the answer and not catch it in the proof.

An example of proving a multiplication problem by casting out 9's is as follows:

$$\begin{array}{r l}
\cancel{1},\cancel{8}62 & 6+2 = 8 \\
\underline{\cancel{7}4\cancel{2}} & \underline{\times 4} \\
3724 & 32 - 27\ (9 \times 3) = \textcircled{5} \\
7448 & \\
\underline{13034} & \\
\cancel{1},\cancel{3}\cancel{8}1,\cancel{6}04 & 1 + 4 = \textcircled{5}
\end{array}$$

In the multiplican the 1 and 8 were cast out because they are equal to 9, and in the multiplier the 7 and 2 were cast out because they also are equal to 9. After you cast out the 9's in the multiplican and the multiplier, you multiply the remainders of each (4 x 8); then cast out the nearest even multiple of 9 (27 in this problem). The result is 5 (32 - 27). In the product, the 1 and 8 and the 3 and 6 were cast out because each pair is equal to 9. The remainder after casting the 9's out of the product is 5. The remainder of 5 in the multiplier and the multiplicand is equal to the 5 remaining in the product, so the answer is probably right.

An example of proving a division problem by casting out 9's is as follows:

$$\begin{array}{r l}
 & \underline{2\cancel{9}4} = 6 \times 5 = 30 - 27\ (9 \times 3) = \textcircled{3} \\
5 \quad \cancel{1}\cancel{8}5 & \overline{)\cancel{5}\cancel{4},3\cancel{9}0} = \textcircled{3} \\
 & \underline{37\ 0} \\
 & 1739 \\
 & \underline{1665} \\
 & 740 \\
 & \underline{740}
\end{array}$$

In the divisor the 1 and 8 were cast out because they are equal to 9; in the quotient the 9 was cast out; and in the dividend the 5 and 4 were cast out because they were equal to 9. The remainder of 3 from the dividend equals the remainder of 3 from the quotient and we can assume that the answer is probably right.

PROVING ANSWERS BY CASTING OUT NINE'S (con't)

When a division problem has a remainder in the answer, the procedure for casting out 9's is as follows:

$$\begin{array}{rl}
 & 2\cancel{9}4 = 6 \times 5 = 30 - 27\ (9 \times 3) = 3 + 5 = \textcircled{8} \\
5\quad \cancel{1}\cancel{8}5 & \overline{)\cancel{5}\cancel{4},404}\quad 4 + 4 = \textcircled{8} \longleftarrow \\
 & \underline{37\,0} \\
 & 17\,40 \\
 & \underline{16\,65} \\
 & 754 \\
 & \underline{740} \\
 & \text{R } 14 \quad 14 - 9 = 5
\end{array}$$

In the divisor the 1 and 8 were cast out because they are equal to 9; in the quotient the 9 was cast out; and in the dividend the 5 and 4 were cast out because they are equal to 9. The 5 from the remainder of 14 is then added to the 3 (3 + 5 = 8). A remainder of 8 is also obtained when 9's are cast out of the dividend and you can assume that the answer is probably right.

ANALYSIS OF STUDENT'S MATH SKILLS

Skills

Application

Improvement

Retention

Evaluation

CONTENT

WHY

D-1 Introduction to Office Education Association.

To motivate students to become actively involved in the vocational business organization.

a. Send for Handbook:

MR WILLIAM DROSS
VOCATIONAL EDUCATION
BSN & OFFICE EDUC ROOM 611
65 S FRONT ST
COLUMBUS OH 43215

b. Discuss activities for the year.
  1. Conventions--regional, state, and national.
  2. Contests--regional, state, and national.
  3. Fund-raising.
  4. Service projects.
  5. Social activities.
  6. Budget.

c. Election of Officers.

D-2 Learn abbreviations associated with vocational education.

a. BOE	Business and Office Education
b. COE	Cooperative Office Education
c. DCT	Diversified Cooperative Training
d. DECA	Distributive Education Clubs of America
e. DP	Data Processing
f. FFA	Future Farmers of America
g. FHA	Future Homemakers of America
h. HERO	Home Economics Related Occupations
i. IOE	Intensive Office Education
j. OEA	Office Education Association
k. OWA	Occupational Work Adjustment
l. OWE	Occupational Work Experience
m. T & I	Trades and Industry
n. VICA	Vocational Industrial Clubs of America

D-3 Study parliamentary procedure. Hold a demonstration of the procedure.

To prepare students for conducting meetings.

	CONTENT	WHY
	NOTE: A slide rule on parliamentary procedure is available from Benjamin [illegible]. Griffin, LaPorte, Indiana, under $2.	
D-4	Type basic parliamentary rules from page I-21 for Account Clerk Notebook.	
D-5	Demonstration on table manners in preparation for OEA conventions.	To prepare students for convention banquets.

1--Sit
2--Come to Order
3--Stand

BASIC PARLIAMENTARY PROCEDURE RULES

MOTION	Require Second?	Can be Discussed?	Can be Amended?	Needs Majority Vote?	Can be Reconsidered?	REMARKS
P To Suspend the Rules	Yes	No	No	No*	No	* 2/3 vote
P To Adjourn	Yes	No	No	Yes	No	
P To Lay on the Table	Yes	No	No	Yes	No	To postpone
P To Take from the Table	Yes	No	No	Yes	No	
To reconsider	Yes	*	No	Yes	No	Undebatable when motion it reconsiders is used.
To Refer to Committee	Yes	Yes	Yes	Yes	*	Not after work has begun. 2/3 vote dismiss.
To Accept a Report	Yes	Yes	Yes	Yes	Yes	Motion is not necessary.
Regular Motion	Yes	Yes	Yes	Yes	Yes	I move
Amendment	Yes	*Yes	Yes	Yes	Yes	Undebatable when motion it amends is undebatable.

ITEM	REASON OR USE	PROCEDURE
Call Division of House	Revote to clear up vote	"Mr. Chairman, I call for a division of the house."
Appeal Decision of Chair	Question chairman's decision. All vote and decide	"Mr. Chairman, I appeal from the decision of the chair." "I second the appeal."
Rise to Point of Order	Correct errors	"I rise to a point of order." After recognition, state your point.
Pass Gavel	To change chairman or get a new one	"Will Jim please assume the duties of the chair."
Orders of the day	Uniform order of business	"Committee reports, Old Business, New Business."
Call Question	Call for Vote	

PARLIAMENTARY PROCEDURE BIBLIOGRAPHY

Title	Publisher
Parliamentary Procedure At A Glance	Hawthorn Books, Inc.
Teaching Parliamentary Procedure	Instructional Materials Laboratory
Robert's Rules Of Order	Scott, Foresman and Company
Parliamentary Law (Slide Rule)	

	CONTENT	WHY
E-1	Introduction and skill building on 10-key.	To prepare students to do math and accounting exercises using machines.
E-2	Introduction of other calculating machines and skill building.	To enable students to identify machines by name and to build skill.
E-3	Develop skill in machine computation.	
E-4	Review mathematical calculations related to shortcuts in multiplication. a. Multiplying by 10, 11, 12, 15 b. Associative property for multiplication c. Civil Service multiplication	To refresh student's skill.
E-5	Introduction of principles of business letter and memo planning and writing. a. Understand the reasons for initiating various kinds of letters such as letters of inquiry, thank you letters, order letters and adjustment letters.	To acquaint students with need for effective business correspondence.
	b. Students should compile a list of two-letter state abbreviations.	To acquaint students with abbreviations. Require their use throughout the year.
NOTE TO TEACHER:	Obtain a ZIP CODE DIRECTORY.	To provide a reference for later use.
E-6	Type a list of two-letter state abbreviations from Zip Code Directory for Account Clerk Notebook.	

	CONTENT	WHY
E-7	Visual aids. a. Film "Writing Better Business Letters" BUSINESS EDUCATION FILMS 5113 16TH AVE BROOKLYN NY 11204 b. Filmstrip "How to Write Business Letters" ASSOCIATION INSTRUCTIONAL MATERIALS 561 HILLGROVE AVE LAGRANGE IL 60425 c. Booklets 1. "The Writing Yardstick--A Tool for More Effective Writing" (FREE) PRUDENTIAL INSURANCE CO PRUDENTIAL PLAZA NEWARK NJ 07102 2. "Speak When You Write" (FREE) CONNECTICUT MUTUAL LIFE INS CO HARTFORD CT 06115	
E-8	Apply principles of business correspondence to answer letters in C-6.	To improve writing skills.
E-9	Review carbon copies.	To improve proficiency in typing carbon copies.
E-10	Compose and type business correspondence with carbon copies.	To improve writing skills and to provide copies for Account Clerk Notebooks.

	CONTENT	WHY
F-1	Handling of Mail a. Incoming--opening, dating, sorting, distributing, routing, etc. b. Outgoing--folding and inserting letters, correct addressing, postal services, etc. SEE postal information on following pages. (Teacher may wish to request copies of Notice 23-C from local post office.) c. Interoffice--memorandums and envelopes.	To acquaint students with handling incoming mail and using correct form for outgoing mail and interoffice correspondence.
F-2	Type labels or envelopes from student directory in Account Clerk Notebook.	To develop skill in address and label typing.
F-3	Machine demonstration, if available, of postage meter, scales, addressing machine, folding and inserting machines.	To enhance learning about postal equipment.
F-4	Type classifications and postal service information for Account Clerk Notebook.	To serve as a part of Account Clerk Notebook.

GENERAL INSTRUCTIONS FOR HANDLING INCOMING MAIL

Here are procedures that will insure fast, efficient mail handling each morning.

Step

1. Sort all the mail into four stacks:
    a. Correspondence
    b. Bills and statements
    c. Advertisements and circulars
    d. Newspapers and periodicals

2. Open the correspondence. Stack all the envelopes with the flaps up and away from you. Using a letter opener, open all envelopes before removing any of the contents. Remove the contents of each letter, making sure nothing is left in the envelope.

3. Attach the enclosures to the letters. If the address of the sender is on the envelope but not on the letter, attach the envelope to the letter. Put all the other envelopes aside until all the mail is processed and you have checked for any overlooked contents or addresses.

4. Sort the letters into three stacks:
    a. Those requiring your employer's attention
    b. Those requiring the attention of someone outside your office
    c. Those requiring your attention

5. Attend to newspapers and periodicals. Unwrap, flatten out, and put them in a folder. Then put the folder on your employer's desk.

6. Attend to bills and statements. In many offices these are filed away until a certain time of the month.

7. Attend to correspondence requiring only your personal attention.

8. Attend to advertisements and circulars. Do not throw these away until you have examined them. Some might interest your employer or another department in the company. If an order blank is enclosed with an ad, clip them together and put them on the employer's desk, along with the newspaper-periodical folder.

OUTGOING MAIL

1. BASIC FORMAT

The address area should be in block form with all the lines having a uniform left margin. It should be at least 1 inch from the left edge of the envelope and at least 1/2 inch up from the bottom of the envelope. No print should appear to the right or below it.

2. ACCOUNT NUMBERS, DATES, ATTENTION LINES, ETC.

Enter these on any line of the address block above the second line from the bottom.

3. STREET ADDRESS OF BOX NUMBER

These should be placed on the line immediately above the city, state, and ZIP code. When indicating a box number at a particular station, the box number should precede the station name.

Correct spelling of street names is essential since some machines match the names in the address to those like it on the machine's memory.

4. UNIT NUMBER

Mail addressed to occupants of multiunit buildings include the number of the apartment, room, suite, or other unit. The unit number should appear immediately after the street address on the same line--never above, below or in front of the street address.

5. CITY, STATE, AND ZIP CODE

These should appear in that sequence on the bottom line of the address block. This is where automatic sorting equipment is instructed to look for this information.

GENERAL ZXY CORP
2 — ATTN MR C P JONES
3 — 1009 MAIN ST ROOM 4325 — 4
DETROIT MI 48207 — 5

6. WINDOW ENVELOPES

Inserts and envelopes must be matched so that the address will show through the window no matter how much the insert slides around in the envelope. There should be at least 1/4 inch between the address and the left, right, and bottom edges of the window whatever the position of the insert.

SOME ADDITIONAL SUGGESTIONS

7. Use envelopes that will provide good contrast with the address impression. They should be no smaller than 3 by 4 1/4 inches and no larger than 5 3/4 by 11 1/2 inches.

8. Keep address plates clean to avoid filled in letters. Also check plates which are leaving parts of letters blank to see if they need cleaning or replacing.

9. Check printouts and labels for filled-in characters, characters out of register (parts not completely inked), or misaligned characters.

10. Be sure all address plates include the ZIP Code.

11. Once you have prepared mail for machine sorting, don't mix it in with other mail. You can get special tags from your local post office which identify mail as being ready for ZIP code sorting or for sorting on optical character recognition equipment.

From "Mailroom Addressing for Automation in the 70's"
Notice 23-C United States Postal Service

FOR FASTER DELIVERY WITH THE BEST POSSIBLE HANDLING--NOW UNITED PARCEL SERVICE TO 37 STATES--ECONOMIC RATES

Dependable United Parcel Service for 37 states listed below:

AL DE GA IA LA MA MS NH ND PA SD VT WI
AR DC IL KS ME MI MO NY OH RI TN VA
CT FL IN KY MD MN NB NC OK SC TX WV

U.P.S. EXAMPLES OF APPROXIMATE RATES

Pounds	Zone 1 & 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7
1	$ .55	$ .57	$ .60	$ .62	$ .65	$ .68
2	$ .60	$ .64	$ .69	$ .74	$ .80	$ .86
10	$1.00	$1.10	$1.45	$1.70	$2.00	$2.30
25	$1.75	$2.25	$2.88	$3.50	$4.25	$5.00
50	$3.00	$4.00	$5.25	$6.50	$8.00	$9.50

Maximum wt. of all packages from one shipper to one customer in one day is 100 pounds.

To help you determine your U.P.S. shipping zone, use the Official Zone Chart on the next page. Your U.P.S. and Parcel Post delivery zones are the same. Use the information given you on this page to figure U.P.S. charges.

Packages are handled up to 50 pounds in weight and 108" in length and girth combined. Minimum charge for any package over 84" will equal to package weighing 25 pounds. Every R. F. D. must show name of road. Approximate rates are computed on the basis of $.50 per package plus $.045 per pound for Zones 1 and 2; $.50 per package plus $.065 per pound for Zone 3, $.50 per package plus $.095 per pound for Zone 4, $.50 plus $.12 per pound for Zone 5, $.50 per package plus $.15 per pound for Zone 6, $.50 per package plus $.18 per pound for Zone 7. Fractions of a pound must be increased to next full pound.

INFORMATION ON PARCEL POST, EXPRESS & MOTOR FREIGHT SHIPMENTS

SHIPMENTS VIA RAILWAY EXPRESS. Express is the best way to ship heavy articles that are bulky and fragile. We will always ship your order via Railway Express if it will cost you less than shipping it by motor freight. Do not send money for express charges as all express costs are collected by the agent at the time of delivery. Express charges are determined by the weight of your shipment, the commodity and the distance to you from the shipping point. Safe delivery of your shipment is guaranteed. All rates are subject to change without notice by Railway Express.

See page 447 to determine estimated express rates.

SHIPMENTS VIA MOTOR FREIGHT. Shipments too large, heavy or costly to be shipped by any other means will be sent via motor freight where service is available. Do not send money for freight charges as all freight costs are collected by the delivering carrier's agent at the time of delivery. Freight charges are determined by the weight of your shipment, the commodity and the distance to you from the shipping point. All rates are subject to change without notice by the Motor Freight Carriers.

POST OFFICE DEPARTMENT AND UNITED PARCEL SERVICE

OFFICIAL ZONE CHART

Zip Code Prefixes	Zone	Zip Code Prefixes	Zone	Zip Code Prefixes	Zone	Zip Code Prefixes	Zone	Zip Code Prefixes	Zone	Zip Code Prefixes	Zone
[illegible]	7	117-118	1	[illegible]	3	[illegible]	5	[illegible]	6	[illegible]	6
[illegible]	2	[illegible]	2	[illegible]	4	[illegible]	5	[illegible]	5	[illegible]	7
[illegible]	0	[illegible]	3	[illegible]	3	[illegible]	4	540	6	[illegible]	6
[illegible]	2	[illegible]	2	[illegible]	4	[illegible]	5	[illegible]	5	[illegible]	7
[illegible]	3	[illegible]	3	[illegible]	3	[illegible]	4	[illegible]	6	773	6
[illegible]	2	[illegible]	4	[illegible]	4	[illegible]	5	[illegible]	5	[illegible]	7
[illegible]	3	[illegible]	3	[illegible]	3	[illegible]	4	[illegible]	6	[illegible]	6
[illegible]	2	[illegible]	4	[illegible]	5	[illegible]	5	577	7	[illegible]	7
[illegible]	3	[illegible]	3	[illegible]	6	[illegible]	4	[illegible]	6	[illegible]	8
[illegible]	2	[illegible]	4	[illegible]	5	[illegible]	5	[illegible]	7	[illegible]	7
[illegible]	5	[illegible]	3	[illegible]	6	470	4	[illegible]	8	813	8
[illegible]	4	[illegible]	4	[illegible]	5	471-473	5	[illegible]	5	814	7
[illegible]	3	[illegible]	3	[illegible]	6	[illegible]	4	[illegible]	6	815	8
[illegible]	4	[illegible]	2	[illegible]	5	[illegible]	5	[illegible]	5	[illegible]	7
[illegible]	3	[illegible]	3	[illegible]	6	[illegible]	4	[illegible]	6	[illegible]	8
[illegible]	2	[illegible]	2	[illegible]	5	[illegible]	5	[illegible]	5	[illegible]	7
[illegible]	3	177	3	[illegible]	4	[illegible]	4	[illegible]	6	[illegible]	8
[illegible]	2	[illegible]	2	[illegible]	5	[illegible]	5	[illegible]	7	[illegible]	7
[illegible]	1	[illegible]	3	[illegible]	6	[illegible]	6	[illegible]	6	[illegible]	8
[illegible]	2	[illegible]	2	[illegible]	5	[illegible]	5	[illegible]	7	[illegible]	8
[illegible]	1	[illegible]	3	[illegible]	6	[illegible]	6	[illegible]	6		
[illegible]	2	[illegible]	4	[illegible]	5	[illegible]	5	[illegible]	5		
[illegible]	1	[illegible]	3	[illegible]	6						
[illegible]	1	[illegible]	4								

The following are wholly within the indicated zone:

Alaska	8	District of Columbia	3	Mariana Island	8	Rhode Island	2
Arizona	8	Georgia	3	Marshall Island	8	Samoa (American)	8
California	8	Guam	8	Nevada	8	Utah	8
Canal Zone	8	Hawaii	8	Ohio	4	Virgin Island	7
Canton Island	8	Idaho	8	Oregon	8	Wake Island	8
Caroline Island	8	Illinois	8	Puerto Rico	7	Washington	8
Delaware	2	Louisiana	6				

HOW TO USE THE OFFICIAL ZONE CHART

Use the chart above to determine your Parcel Post and U.P.S. zones. Find the first three digits (prefix) of your zip code number in the left hand column. Your zone is listed in the column on the right under the title 'Zone'. This zone is the same for both Parcel Post and U.P.S. shipments. If U.P.S. service is available to you use the information given on page 447 to determine the charge for your order. To determine the charges for shipping your order by Parcel Post, use the chart below.

APPROXIMATE PARCEL POST RATES: SURFACE

Price Per Parcel

Weight, 1 pound and not exceeding (pounds)	Zones							
	Local	1&2	3	4	5	6	7	8
2	$0.60	$0.65	$0.70	$0.75	$0.80	$0.90	$1.00	$1.05
3	.60	.75	.80	.85	.95	1.10	1.20	1.35
4	.65	.80	.85	.95	1.10	1.30	1.40	1.60
5	.70	.85	.90	1.05	1.20	1.45	1.65	1.90
6	.70	.95	1.00	1.15	1.35	1.60	1.85	2.10
7	.75	1.05	1.10	1.25	1.50	1.75	2.10	2.35
8	.75	1.10	1.15	1.35	1.60	1.90	2.30	2.60
9	.80	1.15	1.20	1.45	1.75	2.05	2.45	2.85
10	.80	1.20	1.30	1.55	1.90	2.20	2.65	3.10
11	.80	1.25	1.35	1.60	2.00	2.30	2.85	3.35
12	.85	1.30	1.45	1.70	2.10	2.45	3.05	3.55
13	.85	1.35	1.55	1.80	2.20	2.60	3.25	3.80
14	.90	1.40	1.60	1.90	2.35	2.75	3.45	4.00
15	.90	1.45	1.65	2.00	2.45	2.85	3.60	4.20
16	.95	1.55	1.75	2.05	2.55	2.95	3.80	4.40
17	1.00	1.60	1.80	2.15	2.65	3.10	3.95	4.60
18	1.00	1.65	1.90	2.20	2.75	3.20	4.15	4.80
19	1.05	1.70	2.00	2.30	2.85	3.35	4.30	5.00
20	1.05	1.75	2.05	2.40	2.95	3.50	4.50	5.20
21	1.10	1.85	2.10	2.45	3.05	3.65	4.65	5.40
22	1.15	1.90	2.15	2.55	3.15	3.75	4.85	5.60
23	1.15	1.95	2.20	2.60	3.25	3.90	5.00	5.80
24	1.20	2.00	2.25	2.65	3.35	4.05	5.15	6.00
25	1.20	2.05	2.30	2.75	3.45	4.15	5.35	6.20
26	1.20	2.10	2.35	2.85	3.55	4.30	5.50	6.40
27	1.25	2.15	2.40	2.90	3.70	4.45	5.65	6.60
28	1.25	2.20	2.45	2.95	3.80	4.60	5.80	6.80
29	1.30	2.25	2.50	3.05	3.90	4.70	5.95	7.00
30	1.30	2.30	2.55	3.10	4.00	4.85	6.10	7.20
31	1.35	2.35	2.65	3.20	4.10	5.00	6.25	7.40
32	1.40	2.40	2.70	3.30	4.20	5.15	6.45	7.60
33	1.40	2.45	2.75	3.35	4.30	5.25	6.60	7.80
34	1.45	2.50	2.80	3.40	4.40	5.40	6.75	8.00
35	1.45	2.55	2.85	3.45	4.50	5.55	6.90	8.20

Price Per Parcel

Weight, 1 pound and not exceeding (pounds)	Zones							
	Local	1&2	3	4	5	6	7	8
36	1.45	2.60	2.90	3.55	4.60	5.65	7.10	8.40
37	1.50	2.65	3.00	3.65	4.70	5.75	7.25	8.60
38	1.50	2.70	3.05	3.70	4.80	5.90	7.45	8.80
39	1.55	2.75	3.10	3.80	4.90	6.05	7.60	9.00
40	1.55	2.80	3.15	3.85	5.00	6.15	7.75	9.20
41	1.60	2.85	3.20	3.95	5.15	6.25	7.95	9.40
42	1.65	2.90	3.25	4.00	5.25	6.40	8.10	9.60
43	1.65	2.95	3.30	4.10	5.35	6.55	8.25	9.80
44	1.70	3.00	3.35	4.15	5.45	6.65	8.40	10.00
45	1.70	3.05	3.40	4.20	5.55	6.80	8.55	10.20
46	1.70	3.10	3.50	4.30	5.65	6.90	8.70	10.40
47	1.75	3.10	3.55	4.40	5.75	7.00	8.90	10.60
48	1.75	3.15	3.60	4.45	5.85	7.15	9.05	10.80
49	1.80	3.20	3.65	4.50	5.95	7.30	9.20	11.00
50	1.80	3.25	3.70	4.60	6.05	7.40	9.35	11.15
51	1.85	3.30	3.80	4.70	6.15	7.50	9.50	11.35
52	1.90	3.35	3.85	4.75	6.25	7.65	9.65	11.55
53	1.90	3.40	3.90	4.80	6.35	7.80	9.80	11.75
54	1.95	3.40	3.95	4.90	6.45	7.90	9.95	11.90
55	1.95	3.45	4.00	4.95	6.55	8.00	10.10	12.10
56	1.95	3.50	4.10	5.05	6.60	8.10	10.25	12.25
57	2.00	3.55	4.15	5.15	6.70	8.25	10.40	12.45
58	2.00	3.60	4.20	5.20	6.80	8.40	10.55	12.60
59	2.05	3.65	4.25	5.25	6.90	8.50	10.70	12.80
60	2.05	3.65	4.30	5.35	7.00	8.60	10.85	12.95
61	2.10	3.70	4.35	5.45	7.05	8.70	11.00	13.10
62	2.15	3.70	4.40	5.50	7.15	8.85	11.15	13.30
63	2.15	3.75	4.45	5.55	7.23	9.00	11.30	13.45
64	2.20	3.80	4.50	5.60	7.35	9.10	11.45	13.65
65	2.20	3.85	4.60	5.70	7.45	9.20	11.60	13.80
66	2.20	3.90	4.65	5.80	7.50	9.30	11.75	13.95
67	2.25	3.95	4.70	5.85	7.60	9.40	11.85	14.15
68	2.25	3.95	4.75	5.90	7.70	9.55	12.00	14.30
69	2.30	4.00	4.80	5.95	7.75	9.65	12.15	14.50
70	2.30	4.05	4.85	6.05	7.85	9.75	12.25	14.65

CONTENT

G-1 Discuss employee's office image.
- a. Good attendance
- b. Compentent, polite manner
- c. Goodwill
- d. Efficiency

SEE "Criticisms Offered by Businessmen" on following pages.

SUGGESTION: Discuss "image" in the following ways:
- a. Verbal
- b. Written
- c. Appearance (SEE "Physical Characteristics" on following pages.)
- d. Actions (SEE Graphic Rating Scale on following pages.)

G-2 Visual aids.
- a. Films
  1. "Getting Along with Others"
  2. "Develop Cooperation"
  3. "Personal Qualities for Job Success"
  4. "How to be Well Groomed"

BUSINESS EDUCATION FILMS
5113 16TH ST
BROOKLYN NY 11204

- b. Filmstrips
  1. "Why Etiquette in Business?"

BUSINESS EDUCATION FILMS

  2. "Body Care and Grooming"
  3. "Good Grooming for Girls" (hair care, make-up, posture, and wardrobe--four separate filmstrips.)

WHY

To show the need for constant self-improvement since the image reflects on the individual, the boss, and the firm.

CONTENT	WHY
4. "Posture and Personality" VISUAL AIDS SERVICE UNIVERSITY OF ILLINOIS DIV OF UNIV EXTENSION CHAMPAIGN IL 61822 c. Transparencies 1. "Personality and Appearance in the Office" VISUAL PRODUCTS DIV 3M CENTER PO BOX 3344 ST PAUL MN 55101	
G-3 Student or guest presentations on grooming and office etiquette in the areas of : a. General health care b. Make-up c. Hair care and style d. Posture e. Hand care f. Cleanliness g. Wardrobe--style, color, line, and accessories SOURCES for guests: Cosmetologist, Home Economics Instructor, Men's Hair Stylist, Men's Clothing Salesman.	To develop and build poise, good taste, self-confidence and social maturity.
G-4 Discuss social graces and manners. a. Introductions b. Office social activities c. Manners for men and women d. Answering invitations e. Dining out and tipping	
G-5 Plan a clothing budget.	To apply basic recording technique.
G-6 Hold a style show using class members.	To practice the various phases learned in the unit.

CRITICISMS OFFERED BY BUSINESSMEN

1. Students lack in a sense of responsibility.
2. Young people lack an intelligent interest in their employer's work.
3. They have no intellectual curiosity.
4. They are unable to think or reason things out.
5. They have to be told too much and too often.
6. Young people overestimate the importance of monetary values as compared with more cultural values.
7. They do not readily adjust themselves to the job.
8. They do not seem to realize the seriousness of their mistakes.
9. Tardiness and irregularity in attendance are common.
10. Today's young people are lacking in fundamental character traits.
11. They are weak in English grammar, diction and spelling.
12. They need more general information and general education.
13. Students feel they are trained only for a specific type of work, and if another job is offered them, they lack confidence.
14. They do not seem to think beyond their immediate job.
15. They lack patience in seeing a job through.
16. Too many cannot type a mailable letter - let along compose one.
17. Business courses and too many business teachers are "out of date."
18. Business teachers lack in actual business experience and are too theoretical.
19. Young workers lack ability to recognize their own errors.

(National Business Education Quarterly - March, 1939)

PHYSICAL CHARACTERISITCS THAT HURT YOUR PERSONALITY

(Source Unknown)

Directions: Place a check mark before each item that applies.

1. Dirty fingernails
2. Dirty hands
3. Excessive make-up
4. Powder smears or dabs
5. Unshined shoes
6. Dirty, dusty shoes
7. Body odor
8. Halitosis
9. Too few baths
10. Yellow or unclean teeth
11. Food between teeth
12. Visible blackheads
13. Pimples on face
14. Dirty neck
15. Greasy hair
16. Dirty scalp
17. Dandruff
18. Ragged fingernails
19. Dirty collars and cuffs
20. Soiled suit or dress
21. Runs visible in hose
22. Holes visible in hose
23. Run-over shoes
24. Inappropriate clothes
25. Stoop shoulders
26. Slouchy walking
27. Awkward posture
28. Hair not combed
29. Greasy skin
30. Gaudy fingernails
31. Broken shoestrings
32. Buttons missing
33. Collar wrinkled
34. Clothes fitting poorly
35. Dirty handkerchief
36. Too much perfune
37. Wrinkled suit or dress
38. Soiled, dusty purse
39. Run-over heels

GRAPHIC RATING SCALE

Directions: Circle one of each

Appearance: Dress and cleanliness	Unsatisfactory	Careless	Neat	Good taste	
Cooperation: Work with others	Poor	Fair	Average	Good	Excellent
Courtesy: Respect for others	Hostile	Disgruntled	Respectful	Considerate	
Honesty: Worthy of confidence	Questionable	Average	Sincere		
Initiative: Independent action on problems	Follower	Dependent to limited extent upon others	Self-reliant		
Interest: Active attention to job	Lacks interest	Fairly close attention	Absorbed in work		
Judgment: Deciding quickly and correctly	Seldom right	Slow to act	Momentarily hesitant	Quick to act	
Knowledge: Application of theory	Depends on others	Carries out suggestions	Resourceful		
Reliability: Can be depended upon	Not Reliable	Usually can be counted on	Reliable		
Speech: Manner of talking	Not Pleasant	Slow but deliberate	Refined		

ARE YOUR MANNERS SHOWING?

An employee's attitude can convey a lack of good manners. Polite manners are a sum total of one's habitual actions and imply following accepted rules of good etiquette. Most people are aware of good manners and behavior. The benefits from a courteously run office are recognized and appreciated by clients and employees. The following questions can determine whether you are a good employee:

1. Are you a good listener?
2. Are you punctual at all times?
3. Do you respond to correspondence as soon as possible?
4. Do you practice telephone etiquette?
5. Do you avoid whispering and discussing co-workers with other employees?
6. Do you remember to say "Thank You"?
7. Do you refrain from loud talking and laughing in the office?
8. Do you have a cordial greeting for everyone?
9. Do you replace things where they belong?
10. Have you learned the language of courtesy?

If you can answer yes to all ten questions, you have a pretty high etiquette quotient, and your ability to get along with people is great. If you are below 80%, then you have a lot of improvement to make.

(Source Unknown)

	CONTENT	WHY
H-1	Greeting visitors and telephone technique development. SEE "Developing a Telephone Personality," "Planning and Placing Business Calls", and "Answering Business Calls" on the following pages.	To teach proper telephone and verbal communication.
H-2	Discuss voice tone and conversational grammar. a. Suggested voice subject areas: 1. Breathing 2. Rate 3. Pitch 4. Pronunciation 5. Enunciation 6. Emphasis 7. Volume 8. Inflection 9. Projection b. Suggested conversational subject areas: 1. Infrequent use of high-power words 2. Use of clever, sophisticated slang 3. Elimination of "I" as much as possible 4. Double negatives 5. Basic English grammar 6. Habitual phrases 7. Expressive words 8. Subject clearly stated	To improve students' verbal skills.
H-3	Visual aids. a. Films from local telephone company 1. "A Manner of Speaking" 2. "If an Elephant Answers"	

Unit I - Increasing Your Net Worth

	CONTENT	WHY
	b. Filmstrips 1. "Receiving Customers and Callers" 2. "Why Etiquette in Business?" BUSINESS EDUCATION FILMS 5113 16TH AVE BROOKLYN NY 11204	
	c. Booklets from local telephone company 1. "The Telephone" 2. "Teletraining" 3. "Inventor of the Telephone" 4. "Dial 'Good Will' on Your Telephone"	
H-4	Study telephone directory.	To familiarize students with local sources.
H-5	Type a list of telephone manners for Account Clerk Notebook.	To provide a guide for future use.
H-6	Write telephone messages. SEE "Reporting Telephone Messages" on following pages.	To provide experience in recording telephone messages.
H-7	Tape record role playing of telephone conversations. Evaluate conversations. SEE Evaluation form following.	To reinforce and evaluate learning process.
	NOTE: Teacher should order materials for use in Unit III: a. "The Story of Checks" FED RESERVE BANK OF NEW YORK PUBLIC INFORMATION DEPT 33 LIBERTY ST NEW YORK NY 10045	To prepare for Unit III.

CONTENT	WHY
b. Obtain the following from your local bank: 1. Pamphlet describing how to open and maintain checking accounts. 2. Signature cards (one per student) 3. Savings account deposit slips (one per student) 4. Savings account withdrawal slips (one per student)	

"DEVELOPING A TELEPHONE PERSONALITY"

I. What factors contribute to the success of business calls?

- A. Choice of words
  - 1. Give clear explanations.
  - 2. Avoid slang expressions.
  - 3. Use words which strangers to the company will understand.
  - 4. Use expressions of courtesy: e.g., "thank you," "please."
  - 5. Use the person's name in the conversation to personalize the call.
- B. Tone of voice
  - 1. Speak directly into the mouthpiece.
  - 2. Use a normal conversational tone.
  - 3. Speak distinctly and clearly.
  - 4. Speak unhurriedly--not too fast or too slow.
  - 5. Make your voice interesting by varying the tone.

II. What qualities are present in a good "telephone personality?"

- A. Pleasantness
- B. Friendliness
- C. Interest
- D. Sincerity
- E. Helpfulness
- F. Naturalness

III. How is courtesy expressed over the telephone?

- A. Answering the call pleasantly and promptly.
- B. Using proper identification.
- C. Stating clearly the purpose of the call.
- D. Making inquiries tactfully.
- E. Offering assistance and volunteering information.
- F. Using such phrases as "please" and "thank you."
- G. Giving undivided attention to the conversation.
- H. Giving the reason and asking permission when leaving the phone.
- I. Getting the person's attention politely when returning to the line.
- J. Avoiding unnecessarily long conversations.

K. Showing consideration for other employees who may share the line with you.
L. Concluding the call properly and replacing the receiver gently.

IV. How can personal attention be conveyed by telephone?

A. By listening carefully.
B. By expressing real interest in the other person's point of view.
C. By letting the other person tell his story completely and with as little interruption as possible.
D. By asking appropriate questions that lead to better understanding of the situation.

V. Why is it poor practice to blame another person or department for a mistake?

A. It appears to the caller that the person is dodging criticism.
B. It shows lack of teamwork among employees.
C. It may cause the caller to lose confidence in the company.

VI. What can be done to help a caller realize that a "no" answer is not merely an arbitrary refusal?

A. Give a full explanation of the reasons behind the policy.
B. Present the reasons simply and clearly to insure that they are understood.
C. Express sincere concern for the caller's problem.
D. Avoid abrupt treatment that may be considered discourteous.

PLANNING AND PLACING BUSINESS CALLS

I. What are some basic purposes for most business calls?

A. To give information or directions.
B. To obtain information or directions.
C. To persuade someone to do something, such as buying a product or service.

II. What points should be considered when planning business calls?

A. Purpose -- reason for making the call.
B. Whom to call -- according to specific instructions or through the use of good judgment.
C. Information to be given -- descriptions, directions, dates, etc.
D. Questions to be asked -- what procedures to follow, what arrangements may be made, etc.

E. Necessary materials -- pad and pencil, appointment schedule, calendar, files, notes on points to be covered.
F. Type of call -- local or long distance; appropriate type of service; station-to-station, person-to-person.
G. When to call -- business hours, meal time, time zones.
H. Correct telephone number -- sources:
    --List of frequently called numbers
    --Personal directory which is kept up to date -- a time-saving habit
    --Telephone directories
    --Information operator

III. What are some fundamental procedures to follow when using a telephone?

A. Hold the transmitter, or mouthpiece, so that you speak directly into it.
B. Replace the receiver quietly when the call is finished.
C. Wait a few seconds until the telephone equipment disconnects your last call before making another call.

IV. How can you aid in accomplishing the purpose of the call?

A. State the reason for the call.
B. Provide any necessary information.
C. Ask tactfully for information not volunteered.
D. Listen carefully.

V. What practices can help close the call effectively? The success of a conversation is affected greatly by the impression made during the closing stages of the call. Usually the caller concludes the conversation; however, the person receiving the call must also cooperate in effectively terminating the call.

A. Verify information to assure complete understanding.
B. Tactfully direct the conversation to a close after the purpose has been accomplished.
C. Take time to inject a pleasant closing remark or to express appreciation.
D. Replace the telephone receiver carefully and securely.

ANSWERING BUSINESS CALLS

I. Why do businesses attempt to answer telephone calls promptly?

A. It is an indication of an alert, efficient operation.
B. It is an expression of a desire to be of service.
C. It avoids wasting the caller's time.
D. It avoids disturbing others in the office.

II. How should identification be given when answering a business telephone?

A. Make it clear to the caller what location he has reached.
B. Use appropriate identifying phrases.
C. Some factors which affect the choice of identification:
  1. Whether there is a private switchboard (PBX) operator.
  2. Whether it is your own extension, a department telephone, or another person's telephone.
  3. The established practice of the business.
  4. The name may be given in various ways. When the business has already been identified, men often answer with their last name only. Some names, especially those with one syllable, seem more easily understood if they are stated with a title, with the full name, or with an accompanying remark.
     Examples:
     a. Dr. Black's office, Miss Giles.
     b. Service Department, Johnson.

III. How might you indicate that another person will be called to the telephone?

A. "If you will wait a moment, I will call Mr. Parker to the telephone."
B. "Yes, he is in. Just a moment and I will call him."
C. "Certainly, Mr. Sullivan, he's expecting your call."

IV. What could be said if the called person is busy on another telephone?

A. "Mr. Keel is talking on another telephone. May I help you?"
B. "I'm sorry. Mr. Hall is talking on another telephone. Do you wish to wait or may he call you?"

V. Why should the caller be given a choice of waiting or being called back?

A. He may be very busy and unable to wait.
B. He may prefer to wait if he is away from his office and unable to be reached by telephone.

VI. What are some reasons for not keeping callers waiting for long periods?

A. It is courteous and it saves their time.
B. It releases the telephone for other incoming calls.
C. Time seems to pass slowly while waiting at the telephone.

VII. What habits should you develop when taking a message for someone else?

A. Have necessary materials at hand; e.g., pad, pencil, calendar.
B. Make notes as information is being given.
C. Ask politely to have information repeated if you are not certain that it has been correctly understood.
D. Verify recorded information to assure accuracy, e.g., spelling, telephone numbers, dates, figures.

VIII. How should a call from a complaining customer be handled?

A. Listen carefully.
B. Determine the key points of the complaint.
C. Express regret as appropriate.
D. Use a sincere and sympathetic tone.
E. Avoid blaming someone else in the company for the customer's problem.
F. Do not interrupt.
G. Explain the action to be taken. (Do not make a commitment unless you are certain that it agrees with company policy. Instead, tell the caller you will check and call him.)
H. Try to draw the conversation to a close on a pleasant note.

IX. What are some factors that will determine the type and extent of information you will give over the telephone?

A. You may have access to information that is confidential in nature and should not be revealed to other than certain individuals. (Examples: production costs, profits, salaries, etc.)
B. A careless answer may have a negative effect on the good will which the caller has for the business.
C. The caller may not be in a position to understand situations such as:
    Your employer may have opportunities to accomplish business purposes outside the office. (For example, important business is often accomplished through conversations during an extended lunch hour or a game of golf.)

Your employer may find it necessary to take care of personal business during the regular workday. (The responsibilities of management often place added demands upon the time of executives without compensation for overtime.)

X. What practices should be followed when screening calls?

A. Be friendly and sincere.
B. Reflect a ready-to-serve attitude.
C. Ask questions skillfully.
D. Give effective explanations.

XI. How might a secretary obtain the name of the caller?

A. "May I tell Mr. Baker who is calling, please?"
B. "I'm sorry. Mr. Baker isn't available just now. May I tell him who called?"

XII. What might a secretary say if, after screening the call, she decides her employer would want to speak with the caller?

A. "Just a moment, Mr. Brown. Let me see if I can get him for you."
B. "I know he's been expecting to hear from you. Just a moment please. I'll let him know you are waiting."

XIII. What might a secretary say if, after screening a call, she decides her employer would not want to speak with the caller?

A. "I'm sorry. Mr. Lyons isn't available. Perhaps I can be of help."
B. "When Mr. Lyons returns, I'll tell him you called."

REPORTING TELEPHONE MESSAGES

The following telephone calls were received on March 1, 197-, while the persons were out of the office. Prepare a report of each call on a form similar to the one shown below.

a. James Adams of Chicago called Fred Rogers at 10:30 with regard to an order. Mr. Adams' telephone number is 312-557-3988. He will call again at 2:00.

b. Mrs. Thomas Conley called Mr. Conley (her husband) at 1:00.

c. Mr. Joseph Mitchell of Canton called William Spencer at 11:45. He said that he had received order No. 10982 but had not received order No. 10977, which had been placed a week before the other order. His telephone number is 414-533-7679.

d. Rodney Blake called Fred Rogers at 4:10. He will meet Mr. Rogers at 5:30 at the club.

MEMO OF CALL

To M____________________________

M_______________________________

Area Code ______ Telephone No. ______ Ext.

______Telephoned ______Will call you later
______Please Call ______Called to see you
______In response to your call ______Wishes to see you

Message____________________________
____
____
____

Rec'd by:________ Date:______ Time______

EVALUATION FORM FOR TELEPHONE CALLS

I. PERSON ANSWERING THE CALL

A. Beginning of the Call

1. Answered promptly and pleasantly. __________
2. Gave proper identification. __________

B. Development of the Call

1. Was attentive; displayed interest. __________
2. Used good judgment in deciding how to handle the situation. __________
3. Was alert to opportunities to be of assistance (transfer, call back, message). __________
4. Volunteered helpful information. __________
5. Gave explanations effectively. __________
6. Made inquiries tactfully. __________
7. Was prepared to take a message. __________
8. Recorded necessary information carefully. __________
9. Verified information (spelling, figures, etc.) __________
10. Used proper techniques when necessary to leave the line. __________

C. Closing the Call

1. Left a pleasing impression at the close of the call. __________
2. Was certain that the conversation had been completed before replacing the receiver. __________

D. Voice Personality

1. Spoke distinctly, directly into the mouthpiece.
2. Used correct grammar; avoided using slang.
3. Injected polite expressions (please, thank you).
4. Reflected a friendly, sincere manner.
5. Acted with poise and confidence.
6. Gave the caller a feeling of assurance.
7. Represented the business courteously and efficiently.

II. PERSON MAKING THE CALL

A. Beginning of the Call

1. Verified the telephone number before calling.
2. Dialed carefully after hearing dial tone.
3. Allowed sufficient ringing time.
4. Gave identification promptly.

B. Development of the Call

1. Had anticipated points to be covered and was prepared with necessary references.
2. Explained the nature of the call clearly and concisely.

3. Gave information to be recorded slowly and distinctly. ____________
4. Confirmed information to assure mutual understanding. ____________
5. Expressed appreciation. ____________
6. Accomplished the purpose of the call. ____________

C. Closing of the Call

1. Directed the conversation to a close in a prompt, yet tactful manner. ____________
2. Replaced the receiver gently after closing remarks. ____________

D. Voice Personality

1. Spoke directly into the mouth-piece, in a distinct voice. ____________
2. Used correct grammar, avoided using slang. ____________
3. Was courteous. ____________
4. Created a pleasing impression. ____________

SUGGESTED REFERENCE BOOKS

CHARM--THE CAREER GIRL'S GUIDE TO BUSINESS & PERSONAL SUCCESS	GREGG DIVISION MCGRAW-HILL BOOK CO 330 W 42ST NEW YORK NY 10036
EXECUTIVE PROFILE--A YOUNG MAN'S GUIDE TO BUSINESS SUCCESS	"
FITTING YOURSELF FOR BUSINESS	"
HOW TO IMPROVE YOUR PERSONALITY	"
PERSONALITY & HUMAN RELATIONS	"
BUSINESS REVIEW FOR PROFESSIONAL SECRETARIES	PITMAN PUBLISHING CO 20 E 46 ST NEW YORK NY 10017
THE COMPLETE SECRETARY	"
BUSINESS BEHAVIOR	SOUTH-WESTERN PUBLISHING CO 5101 MADISON RD CINCINNATI OH 45227

UNIT II - KEEPING IT SIMPLE INTEGRATION PLAN (3 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
A-2 Introduce the fundamental equation.				A-1 Introduce the principle of equations.	
			A-4 What our office is worth.		
A-3 Introduce the basic balance sheet.		A-5 Type the office balance sheet.			A-6 What you are worth.
				A-8 Introduce zero fill.	
		A-7 Type numbers.	A-10 Introduce the keypunch.	A-9 Introduce number equivalents of dates.	
(Green)					
(Pink)	B-1 Discuss human relations.				B-2 Discuss management of personnel.
C-1 Analyze business transactions. (Blue)	C-2 Key word emphasis.	C-3 Have students type a "look for" word list.			
(Yellow)			D-1 Introduce reading of flowcharts and symbols.		

UNIT II - KEEPING IT SIMPLE INTEGRATION PLAN (3 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
E-1 Introduce the double entry theory and T-accounts, utilizing the equation.					
E-2 Introduce the general journal.					
E-3 Introduce posting to accounts.					
E-4 Introduce closing entries.					
E-5 Introduce income statements.		E-6 Continue numerical typing and keypunch training.			
E-7 Introduce the trial balance, worksheet, and closing entries.			E-8 Concentrate on calculating machine skill.		
			E-9 Flowchart basic accounting cycle at the end of the fiscal period.		
E-10 Discuss Chart of Accounts.					
E-11 Use a project or practice set applying to the basic accounting cycle.		E-13 Type the income statement and balance sheet from the project/practice set.	E-12 Utilize machines for the practice set/project application.		E-14 Order individual tax material from the Internal Revenue Service

(Green)

Unit II - Keeping It Simple

CONTENT

A-1 Introduce the principle of equations.

  a. Equality between two quantities, as shown by the equal mark.

  Example: Assets = Liabilities + Proprietorship
  Assets - Liabilities = Proprietorship

A-2 Introduce the fundamental equation.

A-3 Introduce the basic balance sheet.

A-4 What our office is worth.

  a. Identify value of equipment and furnishings by placing a dollar value of the items in the classroom on 3 x 5 cards.
  b. Count and value supplies, such as machine tapes.
  c. Assume money is due on several pieces of equipment and some supplies.
  d. Arrive at net worth.

A-5 Type the office balance sheet.

  a. Serves also as a pretest on numerical copy.

A-6 What you are worth.

  a. Student can prepare his own balance sheet.

A-7 Type numbers.

  a. Drill and applications.

A-8 Introduce zero fill.

  a. Add beginning zeros to determine place values.

WHY

To introduce students to the concept of balance, to the three beginning elements of accounting study, and to the application of these.

CONTENT **WHY**

Example:

$7.00 placed on keypunch cards in four columns would be 0700.

A-9 Introduce number equivalents of dates.

Example:

February 2, 1974 would be 020274

A-10 Introduce the keypunch.

a. Other equipment associated with unit record or electronic computer could be introduced also if it is to be correlated with accounting functions in later units.

EXAMPLE:

Account Clerk Office

Balance Sheet

Today's Date

(OWN — OWE = WORTH)

Assets		Liabilities	
Equipment	$ 3 000	Potter Equipment Co.	$ 1200
Supplies	50	Lynch Office Supplies	15
Furniture	5 000		
		Total Liabilities	$ 1215
Total Assets	$ 8 050		
		Owner's Equity/ Proprietorship	
		Capital	$ 6 835
		Total Liabilities and Equity	$ 8050

STUDENT

BALANCE SHEET

TODAY'S DATE

ASSETS (Have)	LIABILITIES (Owe)
Clothes	Borrow from friend
Bikes	parents
Car	Owe money on car
Stereo	bike
Savings	stereo
Musical Instrument	
Radio	
	OWNERS EQUITY OR PROPRIETORSHIP (Worth)
	A - L = OE/P

CONTENT	WHY
B-1 Discuss human relations. a. Use case situations to study possible problem areas. B-2 Discuss management of personnel. a. Brief psychology (mini-course) on obtaining cooperation of others when a supervisor. b. Case studies in business behavior and personnel management texts. See Bibliography II-8.	To improve and smooth relationships within the office and assist students with techniques of supervision of employees when assigned as office manager.

HUMAN RELATIONS BIBLIOGRAPHY

Title	Publisher
Secretaries on the Spot	The National Secretaries Association (International)
Executive Profile	Gregg Division, McGraw-Hill Book Company
Personality Development for Business	South-Western Publishing Co.
Business Behavior	South-Western Publishing Co.
General Office Practice	Gregg Division, McGraw-Hill Book Company
Clerical Office Practice	South-Western Publishing Co.

CONTENT	WHY
C-1 Analyze business transactions. a. Distinguish what and how of a transaction from the words and phrases used. C-2 Key word emphasis. a. Have students develop a key word list.	To enable students to function as account clerks able to distinguish readily the effects of transactions upon the fundamental elements.
C-3 Have students type a "look for" word list.	

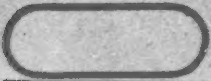
for example....

LOOK FOR . . .

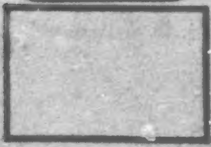
Word	Look for
Bought	Increase asset Decrease cash or increase liability
Paid	Decrease cash Increase asset or decrease liability
Utilities	Expense
Sales	Income

CONTENT	WHY
D-1 Introduce the reading of flowchart symbols. a. Templates are available for flowchart symbols from South-Western, IBM, and other sources. b. Students could flowchart a daily activity such as: chewing gum, brushing teeth, tying a shoe, starting a car, batting a ball. c. Flowcharting will be continued throughout the program.	To introduce logical division of various activities by functions involved.

SUGGESTED FLOWCHART SYMBOLS

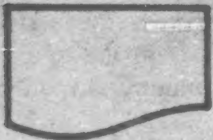


START, OR STOP/HALT, OR TERMINAL.



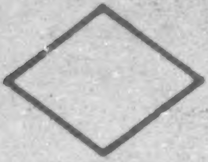
PROCESS SYMBOL

SHOWS THAT A PROCESS AND/OR OPERATION IS TO BE ACCOMPLISHED.



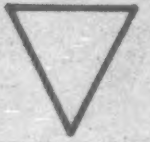
DOCUMENT SYMBOL

A REPORT, FORM, STATEMENT THAT IS A RESULT OF, OR A CAUSE OF, AN OPERATION OR PROCESS.



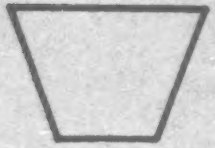
DECISION SYMBOL

INDICATES AN EITHER/OR STEP IN THE FLOW OF EVENTS.



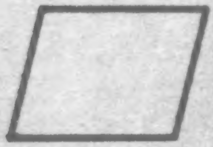
FILE AND/OR STORAGE SYMBOL

SHOWS THAT AN ITEM(S) IS/ARE FILED.



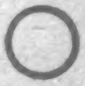
INPUT AND/OR OUTPUT SYMBOL

INDICATES INFORMATION READY FOR PROCESSING FUNCTIONS OR INFORMATION THAT IS A PRODUCT OF PROCESSING FUNCTIONS.



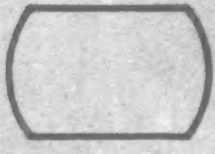
MANUAL OPERATIONS SYMBOL

SHOWS AN OFFLINE PROCESS/OPERATION (AT "HUMAN SPEED") WITHOUT MECHANICAL AID. FOR EXAMPLE: COMPLETING A HANDWRITTEN BALANCE SHEET.



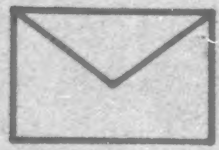
CONNECTING SYMBOL

SHOWS AN EXIT TO OR AN ENTRY FROM ELSEWHERE ON THE FLOWCHART.



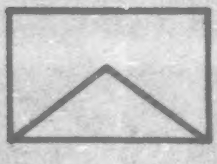
OPERATIONS SYMBOL

INDICATES AN OPERATION INVOLVING A KEY-DRIVEN EQUIPMENT OR DEVICE. FOR EXAMPLE: TYPEWRITER, ADDING MACHINE, CALCULATOR, KEY PUNCH, ETC.



JOURNAL SYMBOL

USED FOR ALL TYPES OF JOURNALS.



LEDGER SYMBOL

USED FOR ALL TYPES OF LEDGERS.

	CONTENT	WHY
E-1	Introduce the double entry theory and T-accounts, utilizing the equation.	To teach students the meaning and use of debit and credit through the use of T-accounts.
E-2	Introduce the general journal.	To develop the ability to journalize, post, close accounts for the fiscal period and to prepare statements to conclude the accounting cycle.
E-3	Introduce posting to accounts.	
E-4	Introduce closing entries.	
E-5	Introduce income statements.	
E-6	Continue numerical typing and keypunch training.	
E-7	Introduce the trail balance, worksheet, and closing entries.	
E-8	Concentrate on calculating machine skill.	
	a. Utilize long columns of figures from journal and worksheet.	
E-9	Flowchart basic accounting cycle at the end of the fiscal period.	To illustrate the logical progression from source document through journal and ledger resulting in statements.
	a. Include worksheet, closing entries, and statements.	
	NOTE: Flowcharts vary depending upon interpretation.	
E-10	Discuss Chart of Accounts	To incorporate new listings added to basic chart of accounts.
E-11	Use a project or practice set applying to the basic accounting cycle.	
	a. These may be obtained to correlate with the text used or may be supplementary to the text.	To reinforce unity and result of entire accounting cycle.

	CONTENT	WHY
E-12	Utilize machines for the practice set/project application.	
	a. Students may be asked to attach tapes to each journal, marked as to commumn content (debit, credit, column heading).	
E-13	Type the income statement and the balance sheet from the project/practice set.	
E-14	Order individual tax material from the Internal Revenue Service	To be used in Unit V.
	a. Write to Regional Office, Internal Revenue Service, requesting student materials and manual for "Teaching Taxes."	

UNIT III - MONEY DOES MATTER INTEGRATION PLAN (3 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
A-1 Introduce and discuss the cash receipts journal. A-3 Discuss the posting procedure involved with the cash receipts journal. (Green)			A-4 Do drills to reinforce the touch system on machines learned earlier. A-5 Continue key-punch training.	A-2 Practice horizontal addition and subtraction.	
B-1 Introduce and discuss the cash payments journal. B-2 Discuss the posting procedure associated with the cash payments journal. B-3 Discuss the use of the cash proof. (Pink)			B-4 Continue to stress the importance of the speed obtained by utilizing the touch system on machines.		
C-1 Discuss what a checking account is and why a checking account is useful to business.	C-2 Discuss the procedure involved in the opening of a checking account including the deposit slip. C-3 Discuss the procedure for filling out a check and stub, emphasize accuracy and legibility. Also, discuss the parts of a check.				

UNIT III - MONEY DOES MATTER INTEGRATION PLAN (3 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
	C-4 Fill out in handwritten form checks and check stubs. C-5 Explain and discuss the different types of endorsements. C-6 Endorse the checks in step C-4 using the various types of endorsements. C-7 Discuss the procedure for stopping payment on a check and the meaning of an over-draft.				
C-8 Discuss the procedure for reconciling a bank statement. C-9 Explain the use of the check stubs in the verification of the bank statement. (Blue)	C-10 Explain the "Dollar Switching" system of checks by using pamphlet.				C-11 Discuss various ideas involved with the ethics of handling money in the office. C-12 Banking Project.
D-1 Journalize the items involved with an over-draft, stopping payment on a check, and bank reconciliation including the service charge.					

UNIT III - MONEY DOES MATTER INTEGRATION PLAN (3 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
	D-2 Discuss the procedure involved in opening a savings account.				
	D-3 Fill out in handwritten form a signature card.				
	D-4 Fill out in handwritten form a savings deposit slip.				
	D-5 Discuss the ways of making deposits; in person, by mail, and at night.				
	D-6 Discuss the functions of a passbook and the procedures for the withdrawal and transfer of funds from a savings account.				
(Yellow)	D-7 Fill out in handwritten form a withdrawal slip.				
E-1 Introduce the use of a budget.					
E-2 Discuss how to make and keep a budget.					
				E-3 Review multiplication, percentage, and decimals.	
E-4 Have students prepare personal budget.					
E-5 Club budgets.					

UNIT III - MONEY DOES MATTER INTEGRATION PLAN (3 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
E-6 Have each student prepare a budget for the senior year of OEA or local club organization.			E-7 Make necessary calculations on machines to prepare budget.		
		E-8 Type OEA budget			
(Green)					
F-1 Introduce and discuss credit.					
F-2 Charge accounts	F-3 Compose letters requesting credit applications.	F-4 Type letters and envelopes requesting credit applications.		F-5 Review methods of figuring interest. F-6 Emphasize 6%, 60 day and other short-cut methods. F-7 Determine true annual interest rates.	
	F-8 Send letters.				
	F-9 Fill in applications received.				
F-10 Installment contracts.					
(Pink)					
	G-1 Discuss what filing is and the importance of filing. G-2 Present the rules for alphabetic indexing. Discuss the use of EDL materials if available.	G-3 Type the alphabetic indexing rules for Account Clerk Notebook.			

UNIT III - MONEY DOES MATTER INTEGRATION PLAN (3 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
(Blue)	G-5 File the accounts payable and accounts receivable cards for use in the project in Unit IV.	G-4 Type the names on the accounts payable and accounts receivable cards to be used in a project in Unit IV.			
H-1 Discuss the establishment of petty cash fund. H-4 Discuss the recording of payments from the petty cash fund. H-5 Explain the process of replenishing the petty cash fund. H-6 Journalize the appropriate petty cash fund entries. (Yellow)				H-2 Learn Aliquot parts of dollar. H-3 Learn the number of coins in wrappers.	H-7 Have selected students perform a skit on the use of a petty cash fund.
(Green)		I-2 Type a metric chart for the Account Clerk Notebook		I-1 Introduce and discuss the metric system.	

ADDITIONAL INTEGRATION ACTIVITIES FOR MONEY DOES MATTER

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY

	CONTENT	WHY
A-1	Introduce and discuss the cash receipts journal.	To familiarize the students with the cash receipts journal.
A-2	Practice horizontal addition and subtraction.	To develop skills in handling horizontal computations.
A-3	Discuss the posting procedure involved with the cash receipts journal.	
A-4	Do drills to reinforce the touch system on machines.	
A-5	Continue keypunch training.	

CROSS ADDITION PROBLEMS

Add columns both across and down. Check and make sure the total of across columns equals the total of down columns.

				Total
$187.44	$478.02	$278.90	$215.87	
834.75	285.80	340.68	326.73	
908.48	136.85	428.52	803.58	
660.48	138.14	976.54	634.08	
438.94	287.36	137.99	327.84	
765.92	375.73	302.58	911.46	
822.74	935.59	813.14	507.28	
508.75	199.27	265.80	376.99	
769.23	598.37	643.80	795.02	
Total	Total	Total	Total	* Total

$790.24	$803.75	$370.69	$283.87	
257.93	476.09	378.59	901.55	
198.36	849.30	476.18	264.07	
140.98	815.34	357.86	480.38	
874.69	408.15	704.88	765.29	
135.77	290.43	189.76	984.82	
587.24	738.13	803.65	903.68	
678.82	438.49	349.68	902.15	
187.29	386.73	793.28	750.13	
Total	Total	Total	Total	* Total

	CONTENT	WHY
B-1	Introduce and discuss the cash payments journal.	To familiarize the students with the cash payments journal.
B-2	Discuss the posting procedure associated with the cash payments journal.	
B-3	Discuss the use of the cash proof.	
B-4	Continue to stress the importance of speed obtained by utilizing the touch system on machines.	To continue to refine skills in handling horizontal computations.

CROSS ADDITION PROBLEMS

Add columns both across and down. Check and make sure the total of across columns equals the total of down columns.

$239.18	$546.55	$213.98	$876.57	
458.92	873.67	348.72	482.96	
725.67	903.54	125.83	698.49	
258.14	703.69	480.58	489.28	
321.93	843.75	204.18	168.47	
587.87	842.40	546.98	435.69	
147.92	783.56	834.50	136.70	
375.78	137.97	925.58	805.38	
264.73	874.39	386.40	315.72	
214.59	385.09	684.28	476.80	
678.49	390.26	428.39	479.68	
694.12	450.28	145.69	498.24	
784.30	386.49	285.30	832.03	
375.28	849.17	138.57	812.07	
478.90	487.39	972.47	390.26	
748.39	398.28	380.27	706.49	
753.98	307.48	248.59	768.93	
174.20	483.75	973.47	472.93	
924.50	485.58	560.38	159.62	
911.34	348.28	864.09	116.39	
398.01	569.77	849.85	753.90	
758.39	137.82	903.45	376.28	
212.45	789.34	680.38	279.13	
				*
Total	Total	Total	Total	Total

	CONTENT	WHY
C-1	Discuss what a checking account is and why a checking account is useful to business.	To familiarize the students with the functions of a checking account.
C-2	Discuss the procedure involved in opening a checking account including the deposit slip.	
C-3	Discuss the procedure for filling out a check and check stub, emphasize accuracy and legibility. Also, discuss the parts of a check.	
C-4	Fill out in handwritten form checks and check stubs.	
C-5	Explain and discuss the different types of endorsements.	
C-6	Endorse the checks in step C-4 using the various types of endorsements.	
C-7	Discuss the procedure for stopping payment on a check and the meaning of an overdraft.	
C-8	Discuss the procedure for reconciling a bank statement.	
C-9	Explain the use of the check stubs in the verification of a bank statement.	
C-10	Explain the "Dollar Switching" system of checks by using pamphlet.	

"The Story of Checks" (Free)

FEDERAL RESERVE BANK OF NEW YORK
PUBLIC INFORMATION DEPARTMENT
33 LIBERTY STREET
NEW YORK NY 10045

CONTENT	WHY
C-11 Discuss various ideas involved with the ethics of handling money in the office.	
C-12 Banking Project SUGGESTION: Distribute to students a pamphlet describing how to open and maintain a checking account. Your local bank should be able to supply such a pamphlet.	

BANKING PROJECT

Assume that you are employed in the branch office of the Lynch Rope Company located in Bowling Green, Ohio. The following transactions took place during the month of May. Record each deposit and write each check. Remember to keep each check stub up to date.

May 1 -- Deposited $2,000 to the checking account.

2 -- Issued check no. 100 to Bright Business Machines in the amount of $500.

3 -- Issued check no. 101 to the United Telephone Company in the amount of $25.

5 -- Deposited $450 to the checking account.

8 -- Issued check no. 102 to Baker Travel Agency in the amount of $80.

9 -- Issued check no. 103 to Dross Drilling Company in the amount of $200.

11 -- Issued check no. 104 to Erswell Equipment Company in the amount of $.75.

15 -- Issued check no. 105 to Smithers Sundry Shop in the amount of $4.98.

23 -- Issued check no. 106 to Strehle Machine Shop in the amount of $10.

25 -- Deposited $2,500 to the checking account.

28 -- Issued check no. 107 to Tong Typewriter Repair in the amount of $1,000.

29 -- Issued check no. 108 to Klingler Advertising Agency in the amount of $380.

29 -- Issued check no. 109 to Six Insurance Company in the amount of $400.

30 -- Issued check no. 110 to Carpenter Contracting Company in the amount of $660.

Prepare a bank reconciliation of the bank account. The bank statement and required forms are included in this project.

50-65
213

Date ____________________ 19____

For deposit to the account of:

____

ACCOUNT NUMBER

Cash		
Checks Please list separately		
TOTAL →		

50-65
213

Date ____________________ 19____

For deposit to the account of:

____

ACCOUNT NUMBER

Cash		
Checks Please list separately		
TOTAL →		

No.____ Date ____ 19___ $______

To______________________

____

For_____________________

____

BAL BRO'T FOR'D			
DEPOSITED ...	☐☐ 19 DATE		
TOTAL			
AMT THIS CHECK..........			
BAL CAR'D FOR'D			

No.______

64-515
612

____________________ 19______

Pay to the order of ________________________________ $__________

____ Dollars

____

⑆612⑈515⑆ ⑆162⑈0017⑈04⑆

No.____ Date ____ 19___ $______

To______________________

____

For_____________________

____

BAL BRO'T FOR'D			
DEPOSITED ...	☐☐ 19 DATE		
TOTAL			
AMT THIS CHECK..........			
BAL CAR'D FOR'D			

No.______

64-515
612

____________________ 19______

Pay to the order of ________________________________ $__________

____ Dollars

____

⑆612⑈515⑆ ⑆162⑈0017⑈04⑆

CHECKBOOK RECONCILIATION

Checks Outstanding		
Date or Number	Amount of Check	

ENTER
Balance this Statement $________

ADD
Recent Deposits
(not credited on
this statement) $________

TOTAL $________

SUBTRACT
Checks Outstanding $________

BALANCE $________

FIRST NATIONAL BANK

Main Street
Bowling Green, Ohio 43402

Statement of Account for	LYNCH ROPE COMPANY 402 MAIN STREET BOWLING GREEN OH 43402	Account Number 35-57-3852 May 31, 1973

Previous Balance	Number of Checks	Amount of Checks	Number of Deposits	Statement Balance

Date	Cancelled Checks		Deposits	Balance
5- 4			2,000.00	2,000.00
5- 5	500.00			1,500.00
5- 6	25.00			1,475.00
5- 7			450.00	1,925.00
5-11	80.00			1,845.00
5-16	.75			1,844.25
5-19	4.98			1,839.27
5-26	10.00			1,829.27
5-27			2,500.00	4,329.27
5-31	.60S			4,328.67

CONTENT	WHY
D-1 Journalize the items involved with an overdraft, stopping payment on a check, and bank reconciliation including the service charge.	To familiarize the students with the journal entries involved with a checking account.
D-2 Discuss the procedure involved in opening a savings account.	To familiarize the student with the operation of a savings account.
D-3 Fill out in handwritten form a signature card. a. Obtain signature cards from your local bank.	
D-4 Fill out in handwritten form a savings deposit slip. a. Obtain a pad of deposit slips from your local bank.	
D-5 Discuss the ways of making deposits in person, by mail, and at night.	
D-6 Discuss the functions of a passbook and the procedures for the withdrawal and transfer of funds from a savings account.	
D-7 Fill out in handwritten form a withdrawal slip. a. Obtain a pad of savings account withdrawal forms from your local bank.	

SAVINGS ACCOUNTS BIBLIOGRAPHY

Facts You Should Know About Saving Money	Better Business Bureau 704 Chrysler Building New York, NY 10017
What Everyone Should Know Savings Accounts	Channing L. Bete Company, Inc. Newell Pond Road Greenfield, MA 01301
A Primer for Savers	J. M. Dain & Company 110 South Sixth Street Minneapolis, MN 55402
Fundamental Facts About United States Money	Federal Reserve Bank of Atlanta Atlanta, GA 30303
Keeping Your Money Healthy	Federal Reserve Bank of New York New York, NY 10045
Readings on Money	Federal Reserve Bank of Richmond Richmond, VA 23213
Money Management, Your Savings and Investment Dollar	Household Finance Corporation Money Management Prudential Plaza Chicago, IL 60601
List of Materials on Money and Banking Personal Money Management Using Bank Services	American Bankers Association Banking Education Committee 90 Park Avenue New York, NY 10016
How to Put Your Money to Work	Channing L. Bete Company, Inc. Newell Pond Road Greenfield, MA 01301
It's Your Money, Make the Most of It	Extension Service University of Nebraska College of Agriculture and Home Economics Lincoln, NE 68503

	CONTENT	WHY
E-1	Introduce the use of a budget	To teach the student how to budget.
E-2	Discuss how to make and keep a budget.	
E-3	Review multiplication, percentage, and decimals.	To develop the math skills necessary for preparing budgets.
E-4	Have students prepare own personal budget.	
E-5	Club budgets a. Cash Receipts Book b. Deposits c. Record of membership dues d. Treasurer's procedures in making collections e. Cash payments and payment for purchases on account f. Cash Journal g. Statement of income and expenses h. Budget analysis	
E-6	Have each student prepare a budget for the senior year of OEA or local club organization. a. Plan use of money for regional, state, and national conventions.	
E-7	Make necessary calculations on machines to prepare budget.	
E-8	Type OEA budget.	

Budget Problem

John Brown, who is a sophomore in high school, receives a weekly allowance of $1.50 and earns $7 working part time. In spite of the fact that his total weekly income is $8.50, he always seems to be short of money. When a friend suggested that he budget, John decided to give it a try. He wrote down his income and made an estimate of his expenses for the coming week. The total of his expenses was greater than his income; and he had allowed nothing for savings.

Copy John's budget in the first two columns of a form similiar to the one shown. In the right-hand column show how you think John should revise his spending plan in order to make the best use of his income. Be prepared to explain each change you make in John's budget.

Income	
Allowance	$1.50
Earnings	7.00
Total	8.50

Estimated Expenses	
Savings	$ 0.00
Bus fare	.50
Ball games	1.00
Cokes	.50
Dates	3.00
Lunches	2.25
Movies	1.00
School supplies	.25
Miscellaneous	1.75
Total	10.25

Income			Estimated Expenses			Revised Estimates		

	CONTENT	WHY
F-1	Introduce and discuss credit.	To teach the students the use of credit, how to apply for credit, how to select a type of credit, and how to use it wisely.
F-2	Charge accounts a. Revolving b. Budget c. Divided d. Credit cards e. Cost of charge accounts f. Establishing a credit standing 1. Character 2. Earning power 3. Capital g. Establishing a line of credit h. Credit rating agencies i. Responsibility of debts 1. Garnishing 2. Attachment 3. Statutes of limitations 4. Bankruptcy j. Problems involved with credit	
F-3	Compose letters requesting credit application forms.	
F-4	Type letters and envelopes requesting credit applications.	
F-5	Review methods of figuring interest: add-on, monthly service charge, and bank discount.	
F-6	Emphasize shortcut methods of figuring interest, such as 6%, 60 day.	To increase student's spee and accuracy in figuring interest.
F-7	Determine true annual interest rates and compare interest costs of the different methods.	To develop an awareness of the cost of credit.

CONTENT	WHY
F-8 Send letters typed in G-4.	
F-9 Fill in applications received.	
F-10 Installment contracts	

a. Rights of credit buyers
b. Rights of credit sellers
c. Types
    1. Chattel mortage
    2. Conditional sales contract
    3. Bailment lease
d. Installment buying
    1. Benefits
    2. Abuses
    3. Finance charges
e. Economics of installment credit

SUGGESTION: If time permits, the area of consumer education may be expanded.

	CONTENT	WHY
G-1	Discuss what filing is and the importance of filing.	To learn the correct filing procedure and to use this in preparing for a project in Unit IV.
G-2	Present the rules for alphabetic indexing. Discuss the use of EDL materials if available.	
G-3	Type the alphabetic indexing rules for the Account Clerk Notebook.	To relate filing to accounting.
G-4	Type the names listed on Page III-24 on the accounts payable and accounts receivable cards to be used in the project in Unit IV.	
G-5	File the accounts payable and accounts receivable cards for use in the project in Unit IV. Collect the cards and hold until they are needed in Unit IV.	

ACCOUNTS RECEIVABLE

Berman Brothers
1207 Ruth Avenue
Pittsburgh, PA 15200

Drury Company, Inc.
510 Bragg Street
Pittsburgh, PA 15200

Folk Company
825 Portland
Harrisburg, PA 17106

Langly Company
274 Main Street
Harrisburg, PA 17106

Moeller Company
61 Walnut Street
Philadelphia, PA 15200

Patten & Olsen
78 Birch Avenue
Philadelphia, PA 19100

Stahl Company
2900 Newdale
Harrisburg, PA 17106

Stokes Company
480 High Street
Harrisburg, PA 17106

ACCOUNTS PAYABLE

Adams Company
2500 Durango
Harrisburg, PA 17106

Brandon Company
505 Vine Street
Harrisburg, PA 17106

Duncan & Son
1801 Arnold Avenue
Pittsburgh, PA 15200

Florio & Company
18 Franklin Street
Pittsburgh, PA 15200

Keats & Kelly
717 Bryant Street
Philadelphia, PA 19100

Lewis Company
5570 Style Drive
Harrisburg, PA 17106

Masten Company
1800 Oakwood Avenue
Harrisburg, PA 17106

Summit Corporation
609 Stanford Avenue
Philadelphia, PA 19100

	CONTENT	WHY
H-1	Discuss the establishment of petty cash fund.	To learn the function and accounting procedure of the petty cash fund.
H-2	Learn the aliquot parts of a dollar.	To improve the student's money-handling skills.
H-3	Learn the number of coins in wrappers.	
H-4	Discuss the recording of payments from the petty cash fund.	
H-5	Explain the process of replenishing the petty cash fund.	
H-6	Journalize the appropriate petty cash fund entries.	
H-7	Have selected students perform a skit on the use of a petty cash fund.	

PETTY CASH SKIT

The purpose of this skit is to give the students a better understanding of the petty cash fund. Nine students participate in the skit as outlined below; however, more students could easily participate.

Select students for the following roles: Accountant, Petty Cash Cashier, Banker, Delivery man, Typewriter Repairman, Employee, Sales Manager, Office Manager, and Owner. The Accountant should be provided with a blank check or a check can be drawn on the chalkboard for his use in establishing the petty cash account. The Petty Cash Cashier needs six vouchers. The Banker needs $150 broken down as follows: 5 tens and 5 twenties.

1. Accountant places journal entry opening petty cash account with $150 on the chalkboard.
2. Accountant writes check payable to Petty Cash for $150 and gives check to Petty Cash Cashier.
3. Petty Cash Cashier takes check to Banker and receives $150 in cash.
4. Delivery man requires $10 delivery expense.
5. Typewriter repairman requires $10 for his services.
6. Employee requires $50 for a trip out of town on company business.
7. Sales Manager requires $20 to entertain a potential customer.
8. Office Manager requires $10 reimbursement for supplies he paid for and which will be consumed in the office.
9. Owner requires $20 for his personal use.
10. Employee returns from out of town and returns $10 of the money he withdrew.
11. Petty Cash Cashier gives vouchers to Accountant.
12. Accoutant prepares entry on board to replenish petty cash.

. Did the Cashier balance?

	CONTENT	WHY
I-1	Introduce and discuss the metric system.	To familiarize the students with the metric system.
I-2	Type a metric chart for the Account Clerk Notebook. SUGGESTION: Order following booklet for each student: "U.S.A. Goes Metric" by Regal Beloit formerly Beloit Tool Corporation Order from: SWANI PUBLISHING COMPANY BOX 248 ROSCOE IL 61073 Price per copy: 1 - 24 -- $1.00 25 - 49 -- .75 50 + -- .50	

PREFIXES USED IN THE METRIC SYSTEM

mega	1,000,000	times the basic unit
kilo	1000	times the basic unit
hecto	100	times the basic unit
deca	10	times the basic unit
deci	1/10	times the basic unit
centi	1/100	times the basic unit
milli	1/1000	times the basic unit
micro	1/1,000,000	times the basic unit

METRIC MEASUREMENT

1000 millimeters (mm)	1 meter (m)
100 centimeters (cm)	1 meter
10 decimeters (dm)	1 meter
10 meters (m)	1 decameter (dkm)
100 meters	1 hectometer (hm)
1000 meters	1 kilometer (km)
1000 milligrams (mg)	1 gram (g)
1000 grams (g)	1 kilogram (kg)
1000 milliliters (ml)	1 liter (l)
1000 liters (l)	1 kiloliter (kl)
1000 cubic centimeters	1 liter

ENGLISH - METRIC

.039 inch	1 milliliter
.394 inch	1 centimeter
1.094 yards	1 meter
.621 mile	1 kilometer
.035 ounce	1 gram
2.2 pounds	1 kilogram
1.06 quarts	1 liter

METRIC - ENGLISH

25.4 millimeters	1 inch
2.54 centimeters	1 inch
.914 meter	1 yard
1.6 kilometers	1 mile
28.35 grams	1 ounce
.45 kilogram	1 pound
.94 liter	1 quart

UNIT IV - WHO SAID IT WOULD BE EASY? INTEGRATION PLAN (7 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
A-1 Introduce accounting for sales on account.			A-2 Introduce Automated Data Processing.		
A-3 Introduce the basic sales journal.	A-4 Learn to read and sort information from incoming purchase orders and outgoing sales invoices.	A-6 Type invoices.		A-5 Calculate extensions and totals sales invoices.	
				A-7 Discuss estimating and reasoning.	
				A-8 Review math principles of percentages.	
			A-9 Discuss terms of sale and review math involved in calculating discounts.	A-10 Calculate cash, trade, and chain discounts.	
(Green)					
B-1 Introduce accounts receivable controlling account using a subsidiary ledger.	B-2 Process receipt of payment.				
	B-3 Compose brief collection or reminder letters.	B-4 Type collection letters.			
B-5 Prepare a schedule of accounts receivable.		B-6 Type statements of account. B-7 Type schedule of accounts receivable.			
(Pink)					

UNIT IV - WHO SAID IT WOULD BE EASY? INTEGRATION PLAN (7 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
C-1 Introduce the multi-column sales journal.				C-2 Compute sales tax.	
C-3 Journalize sales taxes payable in the sales journal.					
C-4 Journalize sales returns and allowances in the journal.		C-5 Type credit memos.	C-6 Calculate sales discounts.		
C-7 Journalize sales discounts utilizing special columns of the sales journal. C-8 Post individual items and column totals.			C-9 Flowchart a sales system. C-10 Utilize unit record, electronic computer or bookkeeping machine, if available.		
(Blue)					
D-1 Accounting for purchases on account.					
D-2 Introduce the basic purchases journal.	D-3 Learn to read a purchase order and a purchase requisition.	D-5 Type purchase orders and requisitions.		D-4 Calculate extensions and totals on purchase orders.	
	D-6 Introduce numeric filing.			D-7 Discuss numeric coding of accounts. D-8 Review the principles of division.	

UNIT IV - WHO SAID IT WOULD BE EASY? INTEGRATION PLAN (7 weeks)

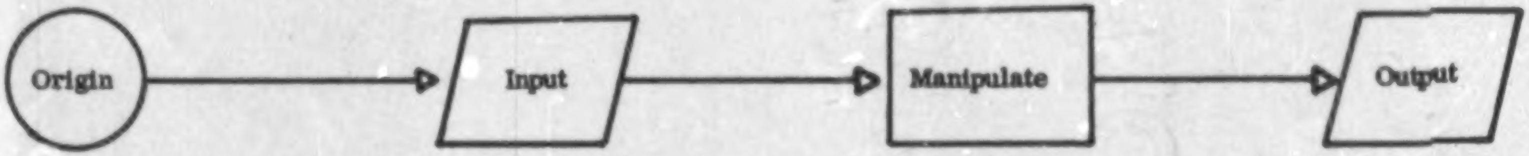
ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
				D-9 Calculate the conversions of decimals from fractions. D-10 Introduce the use of Dun & Bradstreet. Practice reading D & B reports.	
(Yellow)					
E-1 Introduce accounts payable controlling account and the subsidiary ledger.	E-3 Review filing rules in preparation for accounts payable.				E-2 Discuss the functions of and duties in a purchasing department.
E-4 Prepare a schedule of accounts payable.		E-5 Type schedule of accounts payable.			E-6 Discuss importance of a good credit rating.
					E-7 Obtain forms for Unit V.
(Green)					
F-1 Introduce the multi-column purchases journal.				F-2 Calculate discounts and review percent.	
F-3 Journalize discount on purchases. F-4 Journalize purchase returns and allowances.					
F-5 Post individual items and column totals.		F-6 Type voucher checks.	F-7 Prepare a flowchart for a purchasing system.		

UNIT IV - WHO SAID IT WOULD BE EASY? INTEGRATION PLAN (7 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
(Pink)			F-8 Teach purchases application on the bookkeeping machine if available. F-9 Utilize unit record or electronic computer, if available.		
G-1 Project or practice set. G-5 Complete column headings in journals. (Blue)	G-4 Maintain time cards.		G-6 Utilize bookkeeping machine, unit record, or electronic computer, if available.	G-2 Discuss numerical equivalents of time.	G-3 Speaker.

CONTENT	WHY
A-1 Introduce accounting for sales on account.	To expand the basic cycle, students will handle sales transactions utilizing various methods of processing depending upon the local situation.
A-2 Introduce Automated Data Processing. a. Review current use of manual and mechanical methods of data processing. (Punch Card may be included if it has been used.) b. Introduce the automated data processing cycle. c. Discuss the unit record system. d. Discuss the electronic computer system. NOTE: If unit record or electronic computing equipment is available or approached as a seperate unit for accounting applications, refer to Unit VII.	
A-3 Introduce the basic sales journal.	
A-4 Learn to read and sort information from incoming purchases orders and outgoing sales invoices.	
A-5 Calculate extensions and totals on sales invoices.	
A-6 Type invoices. (Form master on page IV-14.) a. A project could be designed to present students with incoming purchase orders to be used as sources for sales invoices. b. Utilize billing machine if available.	
A-7 Discuss estimating and reasoning. a. Check work for errors in copying and computation. b. Arrive at the correct answer.	
A-8 Review the computations involving percent.	
A-9 Discuss terms of sale and review math involved in calculating discounts.	
A-10 Calculate cash, trade, and chain discounts.	

DATA PROCESSING CYCLE



Source Documents

Enter in Journal

Post to ledger accounts.
Prepare a trial balance and
worksheet.
Journalize adjusting and
closing entries.
Prepare statements. → Income statement
Balance sheet
Balance and rule ledger.
Prove ledger accounts. → Postclosing
trial balance

	CONTENT	WHY
B-1	Introduce accounts receivable controlling account using a subsidiary ledger.	To enable students to deal with special sales expanding to the use of a controlling account as a check upon individual receivable accounts.
	a. Relate to filing project in Unit III-F, where subsidiary ledger was prepared.	
B-2	Process receipt of payments.	
	a. Remittance slip to be included. b. Include verification of amount of check and agreement of words and numbers. c. Prepare a deposit slip (review). d. Journalize and post receipt of cash.	
B-3	Compose short collection or reminder letters.	To show students how to follow up slow or past-due accounts.
B-4	Type collection letters	
B-5	Prepare schedule of accounts receivable.	To emphasize correlation of controlling account and subsidiary ledger.
	a. Compare with controlling account as a check for accuracy.	
B-6	Type statements of account	
	a. Window envelopes may be introduced at this time.	
B-7	Type schedule of accounts receivable.	

TOPICS FOR COLLECTION LETTERS

1. Customer is late in payment by 10 days.
2. Two notices have been sent and management has decided to extend additional time since the customer is usually very prompt.
3. Management has found that the customer intends to declare bankruptcy and owes us over $2,000, now 90 days past due.
4. Customer is late in payment by 120 days on an account totaling $2,500. Several notices have been sent and legal action is now being taken.
5. A new customer is ten days late in paying his invoice for $250. Management has decided to withdraw credit if payment is not received within 5 days.

CONTENT

C-1 Introduce the multi-column sales journal.

C-2 Compute sales tax.

- a. Math calculation.
- b. Reading a sales tax chart.

C-3 Journalize sales taxes payable in the sales journal.

C-4 Journalize sales returns and allowances in the journal.

C-5 Type credit memos.

- a. Distinguish between those received by a business and those sent to a business via heading on memo.

C-6 Calculate sales discounts.

C-7 Journalize sales discounts utilizing special columns of the sales journal.

C-8 Post individual items and column totals.

C-9 Flowchart a sales system.

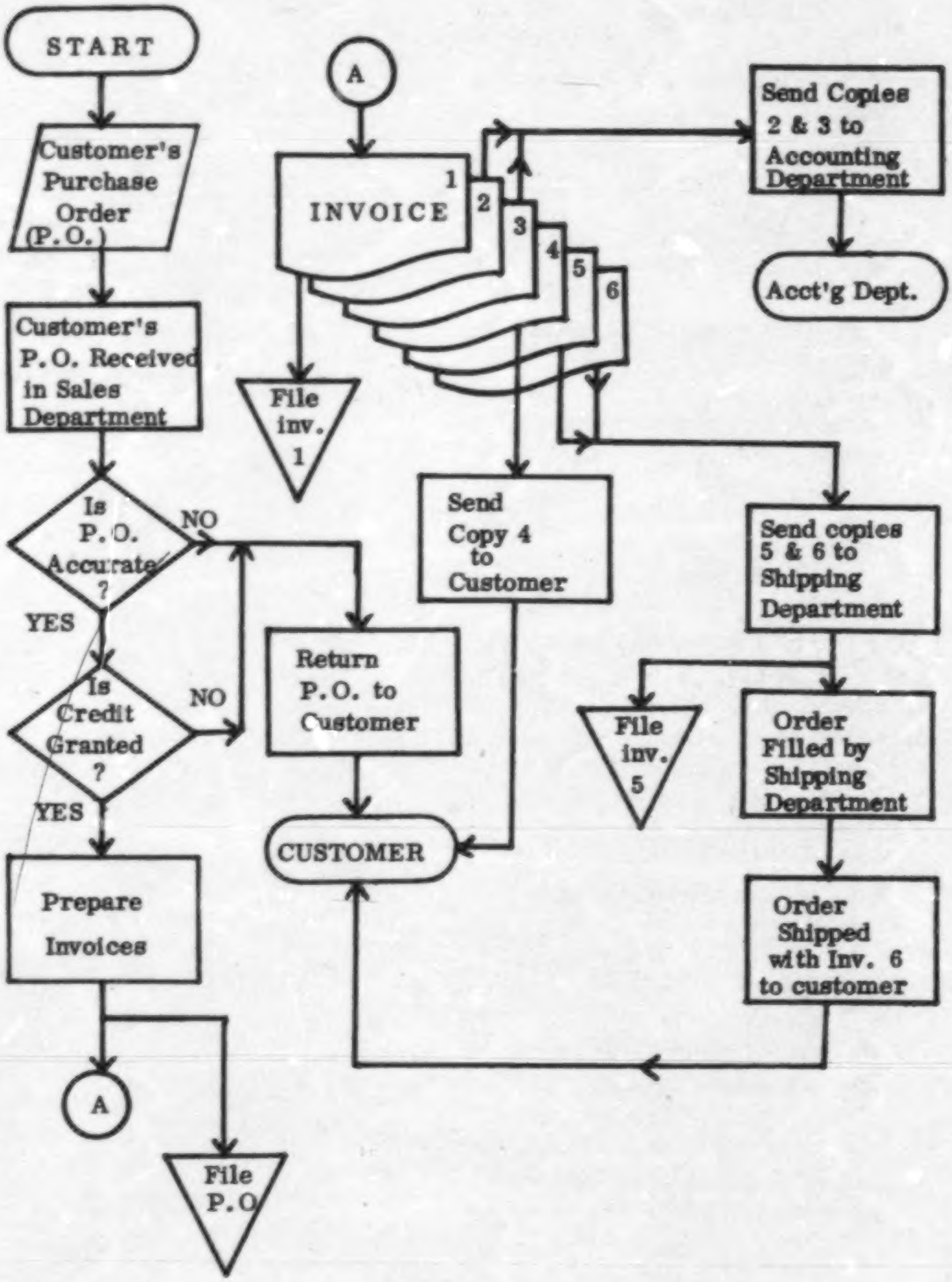
C-10 Utilize unit record, electronic computer or bookkeeping machine, if available.

- a. If equipment is available, include applications using sales.

WHY

To enable account clerks to record returns on sales, allowances for damages and/or incorrect merchandise, and sales taxes in the appropriate journal.

SIMPLIFIED FLOWCHART OF SALES ON ACCOUNT


START
Customer's Purchase Order (P.O.)
Customer's P.O. Received in Sales Department
Is P.O. Accurate ?
NO
YES
Is Credit Granted ?
NO
YES
Prepare Invoices
A
File P.O
Return P.O. to Customer
CUSTOMER
A
INVOICE
1
2
3
4
5
6
File inv. 1
Send Copy 4 to Customer
Send Copies 2 & 3 to Accounting Department
Acct'g Dept.
Send copies 5 & 6 to Shipping Department
File inv. 5
Order Filled by Shipping Department
Order Shipped with Inv. 6 to customer

CONTENT	WHY
D-1 Accounting for purchases on account.	To train students to handle transactions regarding purchases.
D-2 Introduce the basic purchases journal.	
D-3 Learn to read a purchase order and a purchase requisition. a. Emphasis to be placed on identifying accounting information.	
D-4 Calculate extensions and totals on purchase orders.	
D-5 Type purchase orders and requisitions. a. The purchase orders may be typed using the purchase requisitions. b. Utilize bookkeeping machine if available. (Source documents for purchase order are available in part VII.)	
D-6 Introduce numeric filing. a. Obtain old purchase orders or punched cards, possible from an advisory committee member, for use in teaching and applying numeric filing.	
D-7 Discuss numeric coding of accounts. a. Chart of accounts b. Contra accounts	
D-8 Review the principles of division. a. Unit pricing b. Averages	

CONTENT **WHY**

D-9 Calculate the conversions of decimals from fractions.

D-10 Introduce the use of Dun & Bradstreet. Practice reading reports.

a. Obtain Dun & Bradstreet report from library.
b. Cite examples from commonly know companies.
c. Assign ratings to customers in practice set.

	CONTENT	WHY
E-1	Introduce accounts payable controlling account and the subsidiary ledger.	To present the use of a controlling account to correlate with the subsidiary records.
E-2	Discuss the functions of and duties in a purchasing department.	
E-3	Review filing rules in preparation for accounts payable.	
E-4	Prepare schedule of accounts payable.	
E-5	Type schedule of accounts payable.	
E-6	Discuss importance of a good credit rating. SUGGESTION: Possible speaker from the credit department of a local company to speak on reasons for refusal of credit to a business and the importance of financial statements in this decision.	
E-7	Obtain forms for use in V. a. (See page V-18.)	

ACCOUNTING FORMS, INC.
1937 Walnut Boulevard
Yourtown, OH 45960

Sold to: ______________________ **Terms: Net 30 Days**

______________________ **FOB: Destination**

____

Account No.	**Invoice No.**	**Invoice Date**	**Purchase Order No.**	**Order Date**

Quantity	**Stock No.**	**Description**	**Unit**	**Amount**

ACCOUNTING FORMS, INC.
1937 Walnut Boulevard
Yourtown, OH 45960

Sold to: ______________________ **Terms: Net 30 Days**

______________________ **FOB: Destination**

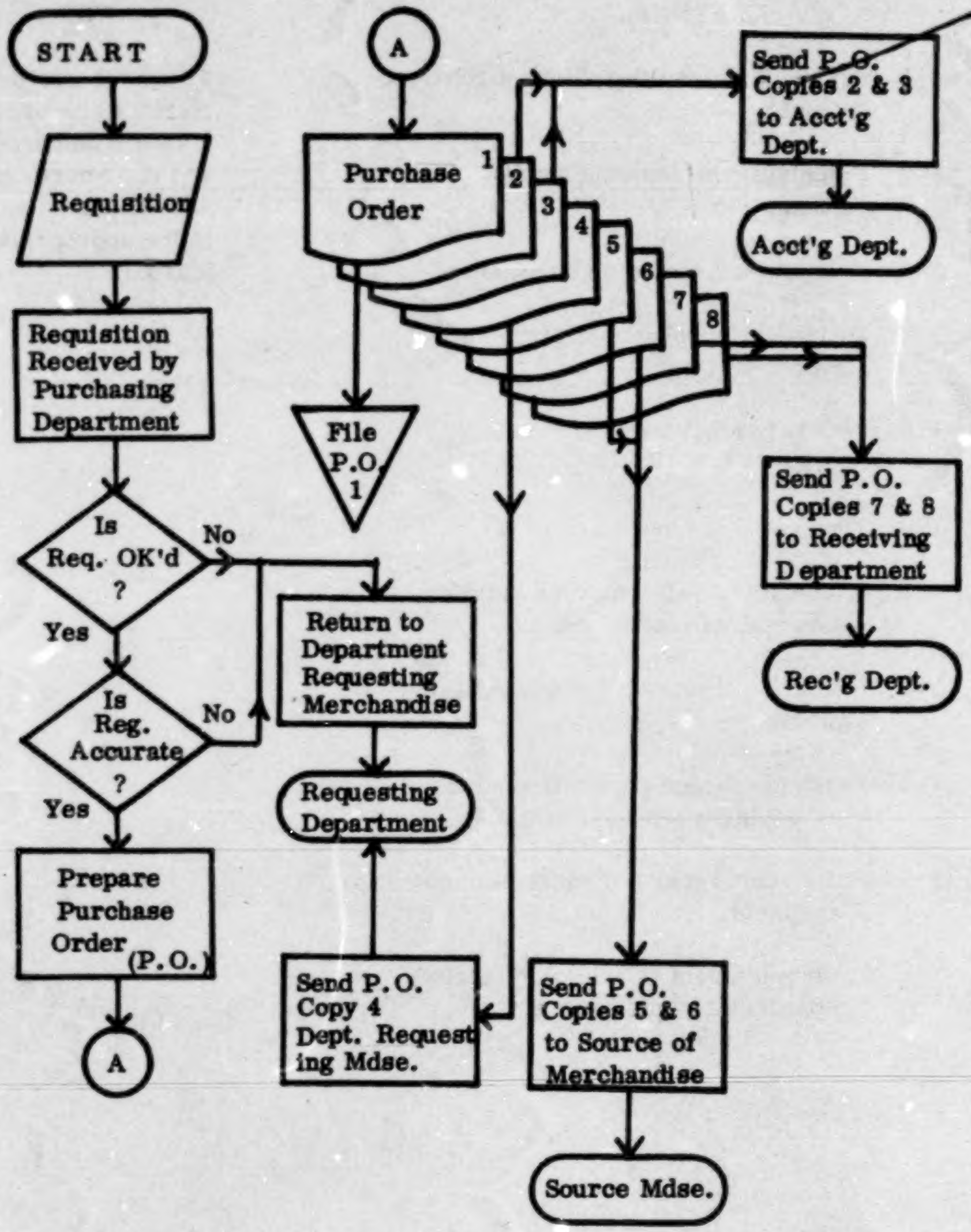
____

Account No.	**Invoice No.**	**Invoice Date**	**Purchase Order No.**	**Order Date**

Quantity	**Stock No.**	**Description**	**Unit**	**Amount**

	CONTENT	WHY
F-1	Introduce the multi-column purchases journal.	To enable account clerks to record the discount on purchases and the returns and allowances on purchases in the appropriate journal.
F-2	Calculate discounts and review percent.	
F-3	Journalize discount on purchases.	
F-4	Journalize purchases returns and allowances.	
F-5	Post individual items and column totals.	
F-6	Type voucher checks. a. Include all discount information on stub of voucher check.	
F-7	Prepare a flowchart for a purchasing system.	
F-8	Teach purchases application on the bookkeeping machine if available.	
F-9	Utilize unit record or electronic computer, if available. a. If equipment is available, include purchasing applications.	

SIMPLIFIED FLOWCHART OF PURCHASES ON ACCOUNT


START
Requisition
Requisition Received by Purchasing Department
Is Req. OK'd ?
No
Yes
Is Req. Accurate ?
No
Yes
Prepare Purchase Order (P.O.)
A
A
Purchase Order
1
2
3
4
5
6
7
8
File P.O. 1
Return to Department Requesting Merchandise
Requesting Department
Send P.O. Copy 4 Dept. Requesting Mdse.
Send P.O. Copies 5 & 6 to Source of Merchandise
Source Mdse.
Send P.O. Copies 2 & 3 to Acct'g Dept.
Acct'g Dept.
Send P.O. Copies 7 & 8 to Receiving Department
Rec'g Dept.

CONTENT	WHY
G-1 Project or practice set. a. Combine all elements of the expanded cycle of accounting. b. Students may be departmentalized for the completion of this summary work. c. The project/practice set could be completed by individuals and the source documents could be retained to be used in repeating the practice set on a co-operative basis.	To reinforce the inclusion of additional sales and purchases transactions in the accounting cycle.
G-2 Discuss numerical equivalents of time. a. Military time. Example: 1:00 p.m. = 1300	
G-3 Speaker a. Invite a speaker, perhaps from the largest area company hiring graduates, to stress attendance and associated work habits. (This could be a member of the advisory committee.)	
G-4 Maintain time cards.	
a. Students are to keep time cards through the completion of the practice set/project.	To be used in Part V.
b. Wages based upon the current starting hourly wage for account clerks in the area will be established.	

	CONTENT	WHY
G-5	Complete column headings in journals.	To reinforce the use of special columns.
	a. Students will complete journal column headings on blank forms for all the journals introduced to this point.	
G-6	Utilize bookkeeping machine, unit record, electronic computer, if available.	
	a. If equipment is available, include applications using the total bookkeeping cycle.	

UNIT V - ANOTHER DAY, ANOTHER DOLLAR INTEGRATION PLAN (7 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
A-1 Introduce payroll accounting.					A-2 Have a guest speaker from the Social Security Administration.
		A-3 Type payroll terms and form numbers for inclusion in Account Clerk Notebook.		A-4 Compute time from cards used in Unit IV.	
		A-5 Type employees' (students') names on payroll register.	A-6 Complete payroll register through gross pay only from time cards.		
	A-7 Present and interpret tables and charts needed to compute a payroll.		A-8 Compute deductions and complete the payroll register.		
		A-9 Type headings on individual earnings record.			
A-11 Journalize payroll expenses from payroll register and post to accounts.			A-10 Complete individual earnings record.		
	A-13 Compose Inter-office memo indicating company policy on United Fund deductions.	A-12 Type checks using information on payroll register.			
A-14 Discuss methods used in cash payroll.				A-15 Prepare currency Analysis.	
				A-16 Reinforce horizontal addition.	

UNIT V - ANOTHER DAY, ANOTHER DOLLAR INTEGRATION PLAN (7 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
		A-17 Complete the payroll change sheet and the bank cash requisition form.	A-18 Flowchart unit record (or other ADP) application, if available or advisable. A-19 Continue keypunch training. Teach the payroll procedure on bookkeeping machines if available.		
(Green)					
			B-1 Compute employer's payroll taxes.		
B-2 Journalize and post employer's payroll taxes.		B-3 Type checks for payment of tax liabilities.			B-4 Discuss unemployment rights and benefits in state. B-5 Guest speaker from Unemployment and/or Workman's Compensation.
	B-6 Prepare press release indicating company support of United Fund.				
B-8 Journalize and post for the payment of payroll tax liabilities	B-7 Prepare necessary payroll tax liabilities report form.	B-9 Type tax report forms needed.		B-10 Prove math on tax forms utilizing machines.	B-11 Discuss and type W-2 forms. B-12 Discuss individual income taxes.
			B-13 Prepare individual income tax form.		
(Pink)					
					C-1 Use payroll simulation(s). C-2 Government use of tax monies.
(Blue)					

Unit V - Another Day, Another Dollar

CONTENT	WHY
A-1 Introduce payroll accounting	To prepare students to handle payroll procedures.
a. Vocabulary of payroll.	
b. Forms involved.	
1. Form SS-5 - Social Security Card Application. Discuss name-changing problems.	
2. Form W-2 - Wage and Tax Statement.	
3. Form W-3 - Reconciliation of Income.	
4. Form W-4 - Employee's Withholding.	
5. Form 501 - Federal Tax Deposit, Withheld Income and FICA Taxes.	
6. Form 508 - Federal Tax Deposit, Unemployment Taxes.	
7. Form 941 - Employer's Quarterly Federal Tax Return.	
8. Time cards, or time sheets.	
9. Employee's earnings record.	
10. Voucher check.	
11. Payroll register.	
12. Change sheet for payroll.	
13. Currency requisition.	
14. State and/or City Quarterly Reports, if needed.	
15. Unemployment information form.	
c. Earnings are divided into:	
1. Gross pay.	
2. Net pay.	
d. Discuss earnings options available to workers.	
1. Salary.	
2. Commission.	
3. Salary plus commission.	
4. Piece rate.	

CONTENT

WHY

5. Hourly rate.
6. Overtime rate.
7. Various combinations of 1 through 6, above.

e. Deductions:

1. Required:
    - (a). Income tax (local, state, federal).
    - (b). Social Security Tax (FICA).

2. Voluntary:
    - (a). Hospitalization and/or medical.
    - (b). Life insurance.
    - (c). Union dues.
    - (d). Credit union deposits and/or payments.
    - (e). U.S. Savings Bonds.
    - (f). "United Way/Appeals."

f. Tax computations needed:

1. FICA - Employer and Employee.
2. FUTA, SUTA - Employer
3. Income taxes withheld (local, state, federal).

g. Tables needed:

1. Withholding tables for local, state, and federal.
2. FICA tax table.

h. Paying payroll.

1. By cash.
2. By check.

	CONTENT	WHY
A-2	Have a guest speaker from the Social Security Administration to explain and discuss services available to contributors.	To acquaint students with the nature of Social Security.
A-3	Type terms for inclusion in Account Clerk Notebook.	To expand students' accounting vocabulary.
A-4	Compute time from cards used in Unit IV.	To teach the computation or extension of time cards.
	a. Audit time cards belonging to other members of the class.	
A-5	Type employees' (students') names on the payroll register.	
	a. Each student will complete a payroll register.	
A-6	Complete payroll register through gross pay only from time cards (A-4).	
A-7	Present and interpret the tables and charts needed to compute a payroll.	
A-8	Compute deductions and complete the payroll register.	To teach how to complete the payroll register.
A-9	Type heading on individual earnings record.	
	a. Each student will complete his own.	
A-10	Complete individual earnings record.	To instruct in the completion of individual earnings records.

CONTENT	WHY
A-11 Journalize payroll expenses from the payroll register.	To teach to journalize from the payroll register.
A-12 Type checks using information on the payroll register.	
A-13 Compose Inter-office memo indicating company policy on United Fund deductions.	To give student an opportunity to practice composition skills.
A-14 Discuss methods used in a cash payroll. a. Compare and contrast cash vs. check methods.	To teach that cash as well as checks are used in businesses to meet payroll obligations.
A-15 Prepare currency analysis for amounts needed for cash payroll.	Reinforce learning of rolled demoninations of coins and packages of currency.
A-16 Reinforce horizontal addition and subtraction.	
A-17 Complete the payroll change sheet and the bank cash requisition form.	To teach to handle cash requisition.
A-18 Flowchart unit record (or other ADP) application of payroll, if available or advisable.	To continue flowchart instruction.
A-19 Continue keypunch training. Teach the payroll procedure on bookkeeping machines if available.	To continue keypunch and bookkeeping machine practice if hardware is available.

AUNT LOIS'
ICED COFFEE, INC.

Emp. No._____ Week Ending____________ 19____

TIME CARD

Name

Days	Regular				Other		Total Hours
	IN	OUT	IN	OUT	IN	OUT	
M							
T							
W							
T							
F							
S							
S							

	Hours Worked	Rate	Earnings
Regular			
Overtime			
Total Hrs.		Gross Earnings	

AUNT LOIS'
ICED COFFEE, INC.

Emp. No._____ Week Ending____________ 19____

TIME CARD

Name

Days	Regular				Other		Total Hours
	IN	OUT	IN	OUT	IN	OUT	
M							
T							
W							
T							
F							
S							
S							

	Hours Worked	Rate	Earnings
Regular			
Overtime			
Total Hrs.		Gross Earnings	

PAYROLL REGISTER

	Empl. No.	Name	Marital Status	No. of Exemptions	Total Earnings	Deductions					Net Pay	Ck. No.
						Inc. Tax	FICA Tax	Hosp. Ins.	Other	Total		
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												

CURRENCY ANALYSIS SHEET

Name of Employee	Amount to be paid	BILLS				COINS				
		20	10	5	1	.50	.25	.10	.05	.01
TOTAL										

FIRST NATIONAL BANK

Payroll Change Requisition

____________________19____

BILLS	20's			
	10's			
	5's			
	1's			
COINS	Half-dollars			
	Quarters			
	Dimes			
	Nickels			
	Cents			
	TOTAL			

NAME
EMPLOYEE S.S. ACCT. NO.
ADDRESS
PHONE
ADDRESS CHANGE
PHONE CHANGE

LINE	DATE		TIME WORKED			TIME LOST		PAYROLL RECORD						TOTAL EARNINGS	DEDUCTIONS				
								EARNINGS - REGULAR		O. T. EXCESS		TOTAL							
	PERIOD ENDS 19	PAID 19	DAYS	TOTAL HOURS	O.T. HRS.	DAYS OR HRS.	WHY ?	REF.	AMOUNT	REF.	AMOUNT	REF.	AMOUNT			F.I.C.A.			
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
1st QUARTER																			

WITHHOLD DATA

DATE	[illegible]	[illegible]	TOTAL EXEMPT'S CLAIMED	

TAX STATUS

IS THIS EMPLOYMENT EXEMPT FROM.
☐ F.I.C.A. ☐ INC. TAX WITHHOLD ☐
REASON

JOB OR RATE CHANGES

DATE	JOB CLASS.	RATE PER DAY-WK.-MO.	HR. RATE

DATE OF BIRTH U.S. CITIZEN? YES ☐ NO ☐
PLACE OF BIRTH
MALE ☐ FEMALE ☐ MARRIED ☐ SINGLE ☐
AGE
SELECTIVE SERVICE CLASS

IN CASE OF ACCIDENT NOTIFY:

NAME
ADDRESS
PHONE
SPOUSE

TERMINATION OF EMPLOYMENT

DATE
REASON
RECOMMENDED FOR RE-EMPLOYMENT: YES ☐ NO ☐
DATE RE-EMPLOYED
DATE EMPLOYED
JOB CLASS.
PAY BASIS $
PER: DAY-WEEK-MO. HR. RATE $

EARNINGS				DATE	DEDUCTIONS						NET PAY
REGULAR	EXTRA	ABSENCE	GROSS		W-TAX	SOC. SEC.	CITY TAX	HOSP.	CR. UNION	Code	

FAST BUCKS

Payroll Check

_______________ 19___ 71-418/712

PAY TO THE ORDER OF _______________________________ $__________

____ DOLLARS

First
National

NOT
NEGOTIABLE
____

•⑆0712⑈0418⑆ 03 809 1⑈

PAYROLL VOCABULARY

biweekly - every two weeks.

change sheet - a form used to determine in advance the number of bills and coins in each denomination needed if payroll is paid by cash rather than by check.

deduction - amount of money from employee's wages such as income tax, life insurance, hospitalization, etc.

employee's earnings record - the detailed account of all items affecting the payment made to each employee.

exemption - an amount of money on which a person does not have to pay income tax. Each person is allowed one exemption for him/herself, one exemption for his/her wife/husband, and one exemption for each additional person who qualifies as his dependent, etc.

Federal Income Tax Withholding - the employer is required by the Federal Income Tax Law to withhold a portion of an employee's gross earnings for the employee's Federal Income Tax.

FICA tax (Federal Insurance Contributions Act) - the social security tax paid to the Federal government by both employees and employers for use in paying old-age, survivors, and disability insurance benefits and hospital insurance benefits (Medicare).

Form SS-5 - Social Security Card Application.

Form W-2 - Withholding tax statement.

Form W-3 - Reconciliation of income tax withheld and transmittal of tax statements.

Form W-4 - Employee withholding exemption certificate.

Form 501 - Federal Tax Deposit, Withheld Income and FICA taxes.

Form 508 - Federal Tax Deposit, Unemployment Taxes.

Form 941 - Employer's Quarterly Federal Tax Return.

Payroll Vocabulary (continued)

FUTA (Federal Unemployment Tax Act) - The social security tax paid by the employer and used by the Federal government to assist the states in paying persons temporarily unemployed.

gross earnings - the amount actually earned before anything has been deducted. The total amount earned during a pay period.

Medicare - the Federal health insurance program designed for people who have reached age 65.

pay period - usually weekly, biweekly (every two weeks), semimonthly (twice a month), or monthly.

payroll - a special business form showing the wage or salary payable to each employee for a certain period of time.

payroll register - a record of the entire payroll for a period of time listing each employee, number of exemptions, gross earnings, deductions, net pay and check number.

social security account - any person who files a federal income tax return must have a social security tax account number.

social security card - a card showing a person's social security tax account number.

social security taxes - the general term that refers to all the taxes imposed under the social security laws.

state unemployment tax - the tax paid to the state, usually by the employers only, for use in paying persons temporarily unemployed.

take-home pay - same as net pay (the amount of money an employee has left after the deductions have been made from his/her gross pay).

voucher pay check - a check that contains on its face a brief summary of the nature of the deductions involved in the figuring of the amount of the check's net amount.

	CONTENT	WHY
B-1	Compute employer's payroll taxes.	To teach computation of employer's payroll taxes.
B-2	Journalize and post employer's payroll taxes.	To instruct how to journalize and post payroll taxes.
B-3	Type checks for payment of tax liabilities.	
B-4	Discuss unemployment rights and benefits in state.	
B-5	Have a guest speaker on Unemployment and/or Workmen's Compensation.	
B-6	Prepare Press Release indicating company support of United Fund.	To reinforce skills utilized in composing reports.
B-7	Prepare payroll tax liabilities report forms. a. Form 501 b. Form 941	To teach how to prepare payroll tax liabilities reports.

CONTENT	WHY
B-8 Journalize and post for the payment of payroll tax liabilities.	To instruct students to enter and post payment of employer's payroll tax liabilities.
B-9 Type tax report forms needed.	
B-10 Prove math on tax forms utilizing machines.	To reinforce importance of proving calculations.
B-11 Discuss and type W-2 Forms.	
B-12 Discuss individual income taxes.	
B-13 Prepare individual income taxes. a. Utilize material ordered from the Internal Revenue Service in Unit II, F-13, Page 17.	

	CONTENT	WHY
C-1	Use payroll simulation(s). SUGGESTION: The following simulations may be used in teaching payroll.	To allow practice and application of skills in this unit.
	Name	Available From
	Payroll Record Keeping (6th Edition) Precision Air Parts Company Practice Set (Hadley and Thistlethwaite) Publication No. 25408 Note: 7th Edition also available.	GREGG DIVISION MCGRAW-HILL BOOK CO MANCHESTER ROAD MANCHESTER MO 63011 Telephone 314/227-1600
	Clerical Payroll Procedures (6th Edition) (Pendery and Fuller) Publication No. K 50	SOUTH-WESTERN PUBLISHING COMPANY 5101 MADISON ROAD CINCINNATI OH 45227 Telephone 513/271-8811
	Pegboard Payroll System Highlands Greenhouse Publication No. B 935	SOUTH-WESTERN PUBLISHING COMPANY
	Standard Payroll Project (5th Edition) (Nanassy, et. al.) Publishing No. 2035	PITMAN PUBLISHING CORP. 6 EAST 43 STREET NEW YORK NY 10017 Telephone 212/867-7400
C-2	Government use of tax monies.	To teach students how city, state, and Federal government uses the taxes paid by individuals and businesses.

ADDITIONAL MATERIALS NEEDED

Title	Number
Ohio Income Tax Deduction Schedule	
Federal Income Tax Deduction Schedule	Circular 15
Social Security Employee Tax Table	
Employer's Quarterly Federal Tax Return	Form 941
Federal Tax Deposit	Form 501
Wage and Tax Statement	W-2
Authorization for Payroll Deduction	W-4

UNIT VI - WHAT ELSE CAN HAPPEN INTEGRATION PLAN (4 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
A-1 Introduce bad debts.	A-2 Present credit; policy and practice.				
	A-3 Present oral reports on credit.		A-4 Calculate bad debts.		
A-7 Journalize and post bad debts expense.			A-5 Complete project treating uncollectable accounts receivable.	A-6 Expand numeric coding using decimals for contra accounts.	A-8 Obtain application for use in VI - F
(Green)					
B-1 Introduce the depreciation of fixed assets and discuss all methods of calculation.				B-2 Present three methods of depreciation.	
				B-3 Calculate depreciation.	
B-4 Compare the effect on fixed asset accounts of the three methods of depreciation.	B-5 Prepare fixed asset records for each work station.				
B-6 Journalize and post depreciation.					
B-7 Discuss disposal of fixed assets.			B-8 Make calculations related to disposal of fixed assets.		
B-9 Journalize and post disposal of fixed assets.	B-10 Record disposal of fixed asset on the fixed asset record.			B-11 Utilize thought problems applied to leasing options.	
(Pink)					

UNIT VI - WHAT ELSE CAN HAPPEN INTEGRATION PLAN (4 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
C-1 Introduce notes payable and notes receivable.				C-3 Compute number of days for interest costs.	C-2 Present negotiable instruments.
C-7 Journalize and post notes payable and notes receivable transactions.	C-5 Prepare a note receivable and a note payable.	C-6 Type a note payable and a note receivable.		C-4 Calculate interest and due dates.	
				C-8 Expand method of interest computation.	
				C-9 Calculate the payment of notes payable and notes receivable.	C-10 Control of notes payable and notes receivable - the registers.
					C-11 Speaker.
C-12 Journalize and post the payment of a notes receivable.					
C-13 Journalize and post payment of a notes payable.	C-15 Compose correspondence.	C-14 Type a check for a notes payable.			
		C-16 Type letters.			
C-17 Place the interest expense and interest income on the income statement.					
(Blue)					
	D-1 Discuss finding a job.				
	D-2 Compose letters related to employment.	D-3 Type letters related to employment.			
	D-4 Discuss the data sheet.				
	D-5 Compose and type data sheet.				
	D-6 Discuss job interviews.				D-7 Role play an interview.
	D-8 Complete job applications.			D-10 Review business mathematics.	D-9 Guest interviewer.
(Yellow)					

UNIT VI - WHAT ELSE CAN HAPPEN INTEGRATION PLAN (4 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
E-1 Discuss accruals and deferrals.				E-2 Work math problems related to accruals and deferrals.	
E-3 Journalize accruals and deferrals.					E-4 Contrast use of cash and accrual/deferral systems.
E-5 Summarize the end of fiscal period accounting.					
E-6 Complete a comprehensive worksheet.		E-7 Type statements and schedules.		E-8 Introduce ratio computation and financial analysis.	E-9 Analyze financial statements. E-10 Study local company financial statements.
E-12 Complete a cooperative project or practice set on the comprehensive cycle.			E-11 Flowchart.		
		E-13 Type job applications for positions in project/practice set.			
		E-14 Type letter of application and data sheet.			E-15 Mock interview for positions in cooperative project/practice set.
(Green)					
	F-1 Apply for senior program.	F-2 Type letter of application and data sheet.			
	F-3 Handwrite application form.				
(Pink)					

ADDITIONAL INTEGRATION ACTIVITIES FOR WHAT ELSE CAN HAPPEN

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY

Unit VI - What Else Can Happen

CONTENT	WHY
A-1 Introduce bad debts.	To prepare students for computing and recording bad debts.
A-2 Present credit; policy and practice.	
A-3 Present oral reports on credit. a. Case studies may be used as basis for oral reports.	
A-4 Calculate bad debts.	
A-5 Complete project treating uncollectable accounts receivable. a. Direct write-off method. b. Estimated percent of net sales. c. Estimated by aging of accounts receivable.	
A-6 Expand numeric coding using decimals.	
A-7 Journalize and post bad debts expense.	
A-8 Obtain application forms from local advisory council member.	

CASE STUDIES FOR ORAL REPORTS ON CREDIT

Case Problem 17-1:

The Star Department Store is located in a city where all the other merchants have followed a policy of granting credit on a very careful and strict basis and using strict collection procedures. The owners of the Star Department Store decide to follow a new policy which is advertised as "no down payment; liberal credit extended; 12 months to pay."

Required:

1. What kind of customers are most likely to be attracted?
2. What will happen to sales?
3. Explain any dangers that may be involved.

Case Problem 17-2:

The Hyde Park Store is experiencing increased competition because other stores are selling on the installment plan without any down payment and are extending longer terms of credit. The manager feels he must do something to meet competition by (a) doing the same as his competitors or (b) reducing the carrying charges.

Required:

1. What would you do?
2. Why?

The above cases are examples of the types of situations that could be used.

SOURCE: Business Principles and Management, Shilt, Carmichael, Wilson,
South-Western, 1967.

LYNCH ROPE COMPANY
Schedule of Accounts Receivable by Age
April 30, 19__

Name of Account	Balance	Not Past Due	Days Past Due			
			1-30	31-60	61-90	91+

Age (In Days)	Total	Est. %	Est. Loss
91+		50%	
61-90		20%	
31-60		5%	
1-30		2%	
0		1%	

AGING ACCOUNTS RECEIVABLE

FOR LYNCH ROPE COMPANY

Accounts Receivable Ledger

Bright Business Machines

Date	Debit	Credit	Balance
Jan. 6	200.00		200.00
Feb. 10	100.00		300.00
Mar. 16	100.00		400.00

Carpenter Contracting Company

Date	Debit	Credit	Balance
Feb. 27	250.00		250.00

Erswell Equipment

Date	Debit	Credit	Balance
Jan. 20	20.00		20.00
Mar. 10	120.00		140.00
Apr. 12	100.00		240.00

Potter Pipe Company

Date	Debit	Credit	Balance
Feb. 20	100.00		100.00

Smithers Sundry Shop

Date	Debit	Credit	Balance
Mar. 1	65.00		65.00
Apr. 15	30.00		95.00

Key For
LYNCH ROPE COMPANY
Schedule of Accounts Receivable by Age

(Assume that terms on all invoices are 2/10, n/30)

		Not	Days Past Due			
Name of Account	Balance	Past Due	1-30	31-60	61-90	91+
Bright Business Machines	400		100	100	200	
Carpenter Contracting	250			250		
Erswell Equipment	240	100	120		20	
Potter Pipe Company	100			100		
Smithers Sundry Shop	95	30	65			
TOTALS	1,085	130	285	450	220	-0-

Age (In Days)	Est. Loss
91+	-0-
61-90	44.00
31-60	22.50
1-30	5.70
0	1.30
	73.50

CONTENT	WHY
B-1 Introduce the depreciation of fixed assets and discuss all methods of calculations. a. Straight line. b. Declining balance (double). c. Sum-of-the-years digit.	To enable students to calculate depreciation via several methods and to record these in books of original entry.
B-2 Present three methods of depreciation.	
B-3 Calculate depreciation.	
B-4 Compare the effect on fixed asset accounts of the three methods of depreciation.	
B-5 Prepare fixed asset records for the work station.	
B-6 Journalize and post depreciation.	
B-7 Discuss disposal of fixed assets.	
B-8 Calculations related to disposal of fixed assets. a. Junking an asset. b. Selling an asset. c. Trading in an asset.	
B-9 Journalize and post disposal of fixed asset.	
B-10 Record disposal of fixed asset on the fixed asset record.	
B-11 Utilize thought problems applied to leasing options. a. Leasing -vs- purchasing b. Lease-buy plans	

DEPRECIATION METHODS

EXERCISE

Compute the depreciation for a fixed asset costing $1,600 with an estimated life of 5 years at which time it would be worth $100.

	Straight Line			Declining Balance			Sum-of-the Years Digits		
Year	% Rate	Annual Deprec.	Book Value	% Rate	Annual Deprec.	Book Value	% Rate	Annual Deprec.	Book Value
1									
2									
3									
4									
5									

TEACHER'S KEY FOR DEPRECIATION METHODS EXERCISE

Straight Line
Rate: 20% all years
Expense: $300 all years
Book Value: $1,300; $1,000; $7,000; $400; $100

Declining Balance
Rate: 40% all years
Expense: $640.00; $384.00; $230.40; $138.24; $82.94

Sum-of-the-Years Digits
Rate: 5/15, 4/15, 3/15, 2/15, 1/15
Expense: $500; $400; $300; $200; $100
Book Value: $1,100; $700; $400; $200; $100

FIXED ASSET RECORD CARD

Fixed Asset ______________________ General Ledger Acct. __________

Description ______________________ Serial No. __________

Purchased from ______________________________

Cost: Life: Scrap Value: Annual Depreciation:

	Asset			Accumulated Depreciation			
Date	debit	credit	balance	debit	credit	balance	Book Value

FIXED ASSET RECORD CARD

Fixed Asset ______________________ General Ledger Acct. __________

Description ______________________ Serial No. __________

Purchased from ______________________________

Cost: Life: Scrap Value: Annual Depreciation:

	Asset			Accumulated Depreciation			
Date	debit	credit	balance	debit	credit	balance	Book Value

RENTING-vs-LEASING
PROBLEM

Your company has the option of purchasing a piece of equipment (i.e. computer) for $100,000 or leasing the same piece of equipment for $12,000 a year.

Consideration should be given to the following:

1. Maintenance and insurance would have to be paid by your company if you purchase the equipment. However, they are included in the lease price.
2. Salvage and market price do not affect the lease price and only have meaning for the owner of the equipment.

Using the table below, answer the following questions:

1. Would you purchase the piece of equipment or lease? Why? At what point would you consider leasing and then purchasing?
2. What difference would it make if the equipment were a computer or an offset press?
3. Would it make any difference if one used the straight line depreciation or the declining balance method?
4. What would happen if the manufacturer brought out a new line of equipment and made this model obsolete?

		---------PURCHASE INFORMATION	------------
YEAR	LEASE PRICE	DEPRECIATED VALUE (Sum-of-the-years)	MAINTENANCE AND INSURANCE
1	$12,000	$81,818.19	$1,500
2	12,000	65,454.56	1,500
3	12,000	50,090.11	1,600
4	12,000	38,181.84	1,600
5	12,000	27,272.75	1,700
6	12,000	18,181.85	1,700
7	12,000	10,909.13	1,800
8	12,000	5,454.59	1,800
9	12,000	1,818.23	1,900
10	12,000	0.00	1,900

CONTENT

C-1 Introduce notes payable and notes receivable.

C-2 Present negotiable instruments.

- a. Law regarding negotiable instruments could be included at this time.

C-3 Compute number of days for interest cost.

Example: 36 days from January 15.
The date subtracted from the number of days in January = 16.
36 - 16 = 20
Due date: February 20.

C-4 Calculate interest and due dates.

C-5 Prepare a note receivable and a note payable.

SUGGESTION: The class could be divided into two groups. Each student would then make a note payable to another student in the opposite half of the class. When exchanged, notes payable become notes receivable.

C-6 Type a note payable and a note receivable.

- a. Stress the difference in the location of information to enable recognition of which it is: receivable or payable.

C-7 Journalize and post notes payable and notes receivable transactions.

WHY

To acquaint students with procedures involved in issuing and receiving promissory notes.

CONTENT WHY

C-8 Expand method of interest computation.

Example: $688 for 99 days at 7 1/2%

60 days at 6% = $ 6.88
30 days at 6% = 3.44
6 days at 6% = .688
3 days at 6% = .344
99 days at 6% = $11.352

7 1/2% - 6% = 1 1/2%
1 1/2% is 1/4 of 6%

Therefore, you must add
1/4 to amount for 6%

$11.352 + 2.838 = $14.19

C-9 Calculate the payment of notes payable and notes receivable.

C-10 Control of notes payable and notes receivable-the registers.

C-11 Speaker

a. From a bank or similar institution;
b. Include discussion of collateral.

C-12 Journalize and post the payment of a note receivable.

C-13 Journalize and post payment of a note payable.

C-14 Type a check for a note payable.

C-15 Compose correspondence regarding discrepancies in interest expense and interest income.

C-16 Type letters (C-15).

C-17 Record the interest expense and interest income on the income statement in the special section designated for these other items.

Unit VI - What Else Can Happen

CONTENT	WHY
D-1 Discuss finding a job. a. Newspaper. b. Friends and relatives. c. School - job placement.	To present basics of obtaining a job for summer and to prepare for entry into the senior program.
D-2 Compose letters relating to employment. a. Application. b. Thank you (for interview and reference). c. Job acceptance. d. Job refusal. e. Resignation. f. Request for promotion.	
D-3 Type letters related to employment. a. Include letters in Account Clerk Notebook.	
D-4 Discuss data sheet.	
D-5 Compose and type data sheet. a. Include data sheet in Account Clerk Notebook.	
D-6 Discuss job interviews.	
D-7 Role play an interview. a. Tape record to evaluate.	
D-8 Complete job applications. a. Obtain employment applications from various businesses. b. Discuss differences between forms and order of information.	

CONTENT WHY

- c. Discuss unusual questions that may appear on forms or be asked in interviews.
- d. Discuss image given to employer through employment forms by the way answers are composed.

D-9 Guest interviewer.

- a. Use other teachers, administrators or advisory committee members to conduct simulated interviews.

D-10 Review business mathematics.

- a. Addition
- b. Subtraction
- c. Multiplication
- d. Division
- e. Cash discounts
- f. Trade discounts
- g. Interest

PERSONAL DATA

1. Name ____________ 2. Social Security No. ________
3. Address ____________ 4. Phone ________
5. How long at this address? ______ 6. Age ______ 7. Sex ______
8. Date of birth ______ ______ 9. Place of birth ________
10. Weight ______ 11. Height ___ ft. ___ in. 12. Are you a citizen of the U. S.? ______ 13. Marital Status (circle one)
Single Engaged Married Separated Divorced Widowed
14. Number of times married? ______ 15. If married, give job and place of employment of spouse ____________
____
16. Do you ____ Own home ____ Rent ____ Board ____ Live with parents
17. How many dependents do you have? ____ (list names and ages of all children) ____________
____
____
18. Other dependents ____________
____
19. Do you want permanent or temporary work? ________
20. If temporary, how long? ________ 21. Salary Expected ______
22. What kind of work can you do best? ________
23. Have you any hobbies? ________
24. Do you have any physical limitations? ____ If yes, explain ______
____
25. What serious illnesses have you had? ________
____
26. Have you ever been treated for a mental or nervous disorder? ____
If yes, explain ____________
____
27. Have you ever been arrested for any reason other than a traffic violation? ______ If yes, explain ________
____
28. Selective Service Classification ________
29. U. S. Military Service from ________ to ________
30. Rate or rank -- Beginning ________ --Discharge ________
31. Do you have any military obligation? ____ If yes, explain ______
____

PERSONAL REFERENCES--Do not list former employers or relatives

Name	Address	Phone	Occupation

EDUCATIONAL DATA

	Name of school	Location	Dates attended		Did you graduate	Major
			From	To		
Elementary						
High School						
College						
Military or trade school, business school or other specialized school						

Circle highest school grade completed: 6 7 8 9 10 11 12 (public school) 1 2 3 4 (college)

What machines, equipment, power tools, and hand tools can you operate?

____

____

____

Typing speed______wpm. ______manual ______electric. Make__________
Do you use a dictating machine? ______ If yes, what make? __________
What other office machines can you operate? ________________

____

____

____

____

EMPLOYMENT DATA

Give complete employment record for the past 10 years, starting with your PRESENT or last employer. Use extra sheet of paper, if necessary.

Dates		Name of Employer	Address	Immediate Supervisor	Position Held	Rate of Pay	Reason Left
from	to						

If you are presently employed, may we refer to your employer? ____________

Have you ever been bonded? ________ Have you ever been refused bond? ______

If so, explain ____

Do you have a car? ________ Make ____________ Model __________ Year __________

Do you have a valid driver's license? __________ Which State? ______________

Which type of driver's license do you hold? Operator's ________________

Commercial ____________ Chauffeur's ______________________

Are you willing to undergo a physical examination prior to employment?

____

In submitting this application for employment, I authorize investigation of all statements contained in it, and it is understood and agreed that any misrepresentation by me in this application will be sufficient cause for cancellation of this application and/or for separation from the company's service if I have been employed.

______________________ ______________________________

Date Signature

DO NOT WRITE BELOW THIS LINE

Remarks:

QUESTIONS FREQUENTLY ASKED DURING THE EMPLOYMENT INTERVIEW

(As reported by 92 companies surveyed by Frank S. Endicott, Director of Placement of Northwestern University.)

1. What are your future vocational plans?
2. In what school activities have you participated? Why? Which did you enjoy the most?
3. How do you spend your spare time? What are your hobbies?
4. In what type of position are you most interested?
5. Why do you think you might like to work for our company?
6. What jobs have you held? How were they obtained and why did you leave?
7. What courses do you like best? Least? Why?
8. Why did you choose your particular field of work?
9. What percentage of your college expenses did you earn? How?
10. How did you spend your vacations while in school?
11. What do you know about our company?
12. Do you feel that you have received a good general training?
13. What qualifications do you have that make you feel that you will be successful in your field?
14. What extracurricular offices have you held?
15. What are your ideas on salary?
16. How do you feel about family?
17. How interested are you in sports?
18. If you were starting college all over again, what courses would you take?
19. Can you forget your education and start from scratch?
20. Do you prefer any specific geographic location? Why?
21. Do you have a girl? Is it serious?
22. How much money do you hope to earn at age 30? 35?
23. Why did you decide to go to this particular school?
24. How did you rank in your graduating class in high school? Where will you probably rank in college?
25. Do you think that your extracurricular activities were worth the time you devoted to them? Why?
26. What do you think determines a man's progress in a good company?
27. What personal characteristics are necessary for success in your chosen field?
28. Why do you think you would like this particular type of job?
29. What is your father's occupation?
30. Tell me about your home life during the time you were growing up.

31. Are you looking for a permanent or temporary job?
32. Do you prefer working with others or by yourself?
33. Who are your best friends?
34. What kind of boss do you prefer?
35. Are you primarily interested in making money or do you feel that service to your fellow man is a satisfactory accomplishment?
36. Can you take instructions without feeling upset?
37. Tell me a story!
38. Do you live with your parents? Which of your parents has had the most profound influence on you?
39. How did previous employers treat you?
40. What have you learned from some of the jobs you have had?
41. Can you get recommendations from previous employers?
42. What interests you about our product or services?
43. What was your record in military service?
44. Have you ever changed your major field of interest while in college? Why?
45. When did you choose your college major?
46. How do your college grades after military service compare with those previously earned?
47. Do you feel you have done the best scholastic work of which you are capable?
48. How did you happen to go to college?
49. What do you know about opportunities in the field in which you have trained?
50. How long do you expect to work?
51. Have you ever had any difficulty getting along with fellow students and faculty?
52. Which of your college years was the most difficult?
53. What is the source of your spending money?
54. Have you saved any money?
55. Do you have any debts?
56. How old were you when you became self-supporting?
57. Do you attend church?
58. Did you enjoy your four years at this university?
59. Do you like routine work?
60. Do you like regular hours?
61. What size city do you prefer?
62. When did you first contribute to family income?
63. What is your major weakness?
64. Define Cooperation!
65. Will you fight to get ahead?

66. Do you demand attention?
67. Do you have an analytical mind?
68. Are you eager to please?
69. What do you do to keep in good physical shape?
70. How do you usually spend Sunday?
71. Have you any serious illness or injury?
72. Are you willing to go where the company sends you?
73. What job in our company would you choose if you were entirely free to do so?
74. Is it an effort for you to be tolerant of persons with a background and interests different from your own?
75. What types of books have you read?
76. Have you plans for graduate work?
77. What types of people seem to "rub you the wrong way"?
78. Do you enjoy sports as a participant? As an observer?
79. Have you ever tutored an underclassman?
80. What are your own special abilities?
81. What jobs have you enjoyed the most? The least? Why?
82. What job in our company do you want to work towards?
83. Would you prefer a large or a small company? Why?
84. What is your idea of how industry operates today?
85. Do you like to travel?
86. How about overtime work?
87. What kind of work interests you?
88. What are the disadvantages of your chosen field?
89. Do you think that grades should be considered by employers? Why or why not?
90. Are you interested in research?

UNUSUAL QUESTIONS
APPEARING IN INTERVIEW AND ON APPLICATIONS

1. Have you ever been drunk?
2. How much beer, whiskey, or wine do you consume per week?
3. Do you smoke? How much? What?
4. Do you belong to any subversive organizations?
5. Have you ever been under treatment for any mental disorder?
6. If hired, how long do you expect to work for this company?
7. If you could have the perfect life, what choices would you make?
8. Are you any good?
9. Why should we hire you?
10. Are you willing to accept promotion?

PERSONAL DATA SHEET

PERSONAL RECORD

William Edward Whittaker
231 Park Hill Drive
Piketon, OH 45661
Phone: (Area Code 614) 289-2169

PERSONAL DETAILS

Age: 18
Birthdate: September 3, 1954
Birthplace: Portsmouth, Ohio
Scioto County
Marital Status: Single
Height: 5 feet 8 inches
Weight: 160 pounds
Health: Excellent
Social Security Number: 270-54-2510
Special Interests: baseball, track, swimming, cars.

EDUCATION

Received diploma on graduation from Piketon High School, June 2, 1973
Mr. Roger B. Allison, Principal, Piketon High School, Piketon, Ohio.

Major: Account Clerk Program
Typewriting speed--65 words a minute
Courses Studied: Accounting, Office Machines, Typewriting, Office Procedures, Filing, Business Math, English
Operating Knowledge of Modern Business Machines: Addressograph, Bookkeeping Machine, Calculator, Keypunch.

EXPERIENCE

June, 1971, to present: Working part-time at APKA, local retail company.
Duties: typing, filing, answering telephone, billing, and stock inventory.

HONORS AND ACTIVITIES

Letterman, track; a member of the National Honor Society; Sunday School teacher, Wakefield Methodist; Varsity Club member; President, Account Clerk Chapter, OOEA.

Personal Data Sheet (continued)

REFERENCES (with permission)

MRS CLARE M FLESER
BUSINESS DEPARTMENT
PIKETON HIGH SCHOOL
PIKETON OH 45661

MR JACK CARSON, PRES.
APKA
PO BOX 122
WAVERLY OH 45690

MR RALPH DAVIS
OWNER DAVIS IGA
316 MAIN ST
PIKETON OH 45661

CONTENT	WHY
E-1 Discuss accruals and deferrals.	To acquaint students with the accrual method in contrast to the cash system of accounting.
E-2 Math related to accruals and deferrals.	
E-3 Journalize accruals and deferrals, from the worksheet.	
E-4 Contrast use of cash and accrual/deferral systems.	
E-5 Summarize the end of fiscal period accounting.	To summarize and apply all facets of special accounting to the end of fiscal period functions.
E-6 Complete a comprehensive worksheet.	
E-7 Type statements and schedules.	
E-8 Introduce ratio computation and financial analysis. (See pages VI-30, 31, 32) Example: Sales to cost.	
E-9 Analyze financial statements.	
E-10 Local company financial statements. a. Obtain statements of local banks, etc., for use in analysis study.	

CONTENT	WHY
E-11 Flowchart activities performed by the account clerk.	
E-12 Complete a cooperative project or practice set on the comprehensive cycle. a. The following may be included. 1. Bad debts. 2. Depreciation. 3. Notes payable. 4. Notes receivable. 5. Accruals and deferrals. 6. Payroll.	To apply all accounting knowledge acquired.
E-13 Type job applications for project/practice set positions.	
E-14 Type letter of application and data sheet.	
E-15 Mock interview. a. For positions in cooperative practice set or projects.	

CONTENT	WHY
F-1 Apply for senior program.	To provide senior instructor with information needed to plan effective senior simulation.
F-2 Type letter of application and data sheet.	
F-3 Handwrite application form.	

COMPARATIVE FINANCIAL STATEMENTS EXERCISE

SPRING VALLEY MOTEL
Account Balances

	1965	1966	1967	1968	1969	1970	1971	1972
Cash	2238	1838	1200	900	900	1600	2000	2000
Accounts Payable	1200	1500	2000	4000	4000	3000	1200	500
Capital	17752	17000	24200	30000	30000	37600	43800	47100
Room Sales	2235	2000	2200	3500	7000	14000	22000	30000
Advertising Expenses	165	500	1000	1000	2000	3000	5000	5000
Interest Expense	-0-	120	240	600	700	540	300	120
Laundry Expense	148	130	130	200	600	1200	2000	2000
Misc. Expense	73	75	80	100	150	200	400	400
Rent Expense	450	450	450	450	450	450	550	550
Notes Payable	-0-	2238	4000	10700	11900	9000	5000	-0-
Housekeeping Supplies	672	900	1500	1800	2000	2000	2000	1800
Furniture & Fixtures	14975	16000	24000	36000	37000	40000	40000	38000
Office Equipment	1067	2000	3500	6000	6000	6000	6000	5800
Utilities Expense	147	130	140	200	300	700	1200	1500

January 1, 1965, Mr. Wentz purchased the Spring Valley Motel which was not a very successful business at that time.

1. Why have room sales gone from $2,235 to $30,000 in only 8 years?

2. Why have assets more than tripled?

3. What seems to be Mr. Wentz's attitude about advertising?

4. When a company makes a profit, the profit is given to the capital account. Why then in 1967 did the capital account increase $9,462 while net income was only $160?

5. How much new money did Mr. Wentz put into the motel in 1967?

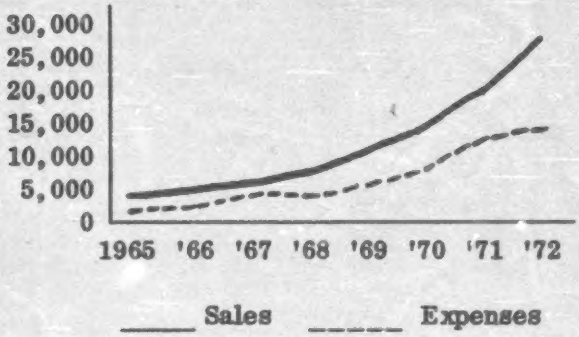
6. In 1966 what was the asset to liabilities ratio? ______________________

7. In 1972 what was the asset to liabilities ratio? ______________________

8. What is the per cent of net income to room sales in 1965? ______________

9. What is the per cent of net income to room sales in 1972? ______________

10. On graph paper, neatly plot sales and expenses. See example.



UNIT VII - THE UNTHINKING MACHINE INTEGRATION PLAN (7 weeks)

ACCOUNTING	OFFICE PROCEDURES/ENGLISH	TYPING	PROCESSING OF DATA	MATHEMATICS	SUPPLEMENTARY
					A-1 Utilize planning page for acquisition of equipment, supplies, and reference materials prior to beginning this unit.
			A-2 Introduction to Automated Data Processing.		
			A-3 Keypunch training.		
			A-4 Sales accounting exercises utilizing ADP.		
			A-5 Purchases accounting exercises utilizing ADP.		
			A-6 Project in ADP.		

(Green)

TEACHER'S PLANNING PAGE

EQUIPMENT

On Hand:	Needed:

SUPPLIES

On Hand:	Needed:

REFERENCE MATERIALS

On Hand:	Needed:

	CONTENT	WHY
A-1	Utilize planning page for acquisition of equipment, supplies, and reference materials prior to beginning this unit.	
A-2	Introduction to automated data processing. Note: This unit may be done on automated data processing equipment if available or it can be completed without the equipment.	To give students a basic working knowledge of ADP.
A-3	Keypunch training.	To teach students to operate the keypunch machine.
A-4	Sales accounting exercises utilizing ADP.	To teach students the application of sales accounting practices to ADP.
A-5	Purchases accounting exercises utilizing ADP.	To teach students the application of purchases accounting practices to ADP.
A-6	Project in ADP.	To give experience working with ADP.

SUGGESTED OUTLINE FOR INTRODUCTION

I. What is data processing?

- a. Input
- b. Processing
- c. Output

II. Input

- a. Types of input
  - 1. Punched card
  - 2. Punched paper tape
  - 3. Magnetic tape
  - 4. Magnetic ink character recognition
  - 5. Cash register tape (optical front)
  - 6. Typewriter terminals

- b. Punched card
  - 1. Physical characteristics
  - 2. Card code
  - 3. Card planning and layout
  - 4. Keypunch
  - 5. Verifier

III. Processing

- a. Interpreter
- b. Sorter
- c. Tabulator
- d. Electronic data processing
  - 1. Card reader
  - 2. Central processing unit
  - 3. Memory
    - a. Magnetic tape
    - b. Disk storage
  - 4. Printer

IV. Printed output

NOTE: Some time during the introduction of ADP the students should have the opportunity to view a data processing installation.

SALES AND PURCHASES ACCOUNTING EXERCISE UTILIZING ADP

Introduction. In this exercise the accounting student will get a sample of ADP in accounting by doing. The exercise requires students to lay out and punch cards from source documents in order to prepare invoices, journals, schedules of accounts, and a business report for inventory adjustment.

Preparatory Steps.

1. Arrange a field trip to a data processing installation to take place some time during the exercise.
2. Arrange for an introductory data processing film.
3. Duplicate the following from the exercise:

What to Duplicate	Quantity to Duplicate
Purchase order source documents (10 pages)	1 of each purchase order for each student.
Price List (1 page)	1 price list for each student.
Invoice forms (2 on a page)	20 forms for each student.
Sales Journal forms (1 page)	1 for each student
Schedule of Accounts Receivable form (1 page)	1 for each student
Sales by Item Summary form (1 page)	1 for each student
*Data Processing cards (3 on a page)	100 cards for each student.

Note: Above quantities to be duplicated do not allow for extras.

*Actual data processing cards should be used if possible.

Step 1. Receipt and Preparation of Source Documents.

The students receive shipped customer purchase orders from the sales department. The purchase orders are included in this exercise.

The students individually price and extend customer orders. Prices and stock numbers should be taken from the price list.

As a group, assign account numbers, invoice numbers, and invoice dates to the customers and their purchase orders.

Step 2. Preparation.

As a group, discuss the information needed to complete a sales invoice, sales journal, schedule of accounts receivable, and a sales-by-item summary.

Note: The above forms are included in this exercise and can be used as a basis for the discussion.

Step 3. Card Layout for Customer Master Card.

All students should participate in determining the fields needed, their order on the card, and the length of each field. Students should prepare a sample card layout for later reference.

Note: A suggested card layout excluding length of each field is included in this exercise.

Step 4. Card Layout for Sales Detail Card.

All students should participate in determining the fields needed, their order on the card, and the length of each field. Students should prepare a sample card layout for later reference.

Note: A suggested card layout excluding length of each field is included in this exercise.

Step 5. Punching the Customer Master Cards and the Sales Invoice Cards.

Starting as a group and letting students proceed individually, prepare punched cards as designed above for the purchase orders received in Step 1. If students do not have keypunch machines available, students should simulate the printing of data from the purchase orders on the cards by writing the appropriate letters and numbers across the top of each card. Punching could be simulated by blocking out the appropriate digits in each card with a pencil.

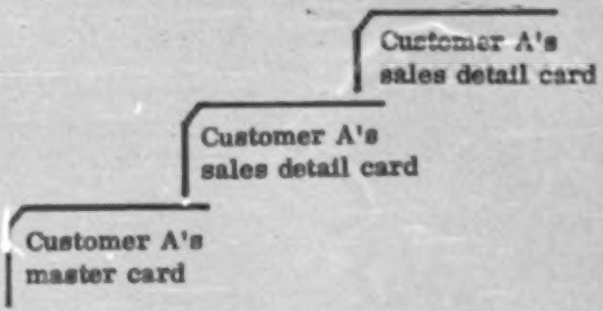
Step 6. Sorting Cards.

On the sorter or as a group activity, sort the customer master cards into customer number sequence.

On the sorter or as a group activity, sort the sales detail cards into stock number sequence.

On the sorter or as a group activity, sort the sales detail cards into customer number sequence.

On the collator or as a group acitivity, merge the sales detail cards with the customer master cards. Example:


Customer A's sales detail card
Customer A's sales detail card
Customer A's master card

Step 7. Preparation of Sales Invoices.

The customer master cards and sales detail cards as sorted and merged in Step 6 are ready to run on a tabulating machine or electronic computer which has been properly programmed. The output will be a sales invoice for each purchase order received in Step 1.

In the absence of preprinted invoice forms to run on the tabulator or computer, it is recommended students simulate these machines by typing the invoices from the prepared cards. Suitable invoice forms are included in this exercise.

Step 8. Sorting Cards.

After the invoices have been printed, the customer master cards should be separated from the sales detail cards. The sales detail cards should be filed as they will be needed in Step 9. The customer master cards are no longer needed.

Step 9. Card Layout for Sales Invoice Cards.

Review the information needed to complete a sales journal.

Page No.______ SALES JOURNAL

Customer Name	Account Number	Invoice Number	Invoice Date	Amount

(Suggested format of sales journal showing information needed for card layout. Form is provided in this exercise.)

All students should participate in determining the fields needed, their order on the card, and the length of each field. Students should prepare a sample card layout for later reference.

Note: A suggested card layout excluding length of each field is included in this exercise.

Step 10. Sorting Cards.

On the sorter or manually, sort the sales invoice cards by date and then by invoice number.

Step 11. Preparation of Sales Journal.

The sales invoice cards as sorted in Step 7 are ready to run on a tabulating machine or electronic computer which has been properly programmed, or data can be typed from cards onto sales journal form provided in this exercise.

The output will be a sales journal listing the sales in Step 1.

The invoice cards should be filed for future use.

Discuss what the accountant would do with the output.

Step 12. Preparation of Schedule of Accounts Receivable.

Retrieve the invoice cards from file. (Cards should be in order by account number.) These cards represent all unpaid invoices at the present time.

The invoice cards are ready to run on a tabulating machine, electronic computer which has been properly programmed, or data can be typed from cards onto the schedule of accounts receivable form in simulation. The form is provided with this exercise.

The output will be a Schedule of Accounts Receivable which lists the customers and amounts due from sales in Step 1.

Discuss what the accountant would do with the output.

Step 13. Preparation of Sales-by-Item Summary.

Retrieve the sales detail cards from file. (Cards should be sorted by stock number.) These cards represent the items the company has sold on account over a certain period of time.

The sales detail cards are ready to run on a tabulating machine, an electronic computer which has been properly programmed, or data can be typed from the sales detail cards onto the Sales-by-Item Summary form in simulation. The Sales-by-Item Summary form is provided with this exercise.

The output will be a listing by stock number showing the total quantity and dollar value of sales for each stock number.

Discuss what the accountant would do with the output.

Step 14. Purchases. (Optional)

The procedure for handling purchases on account with ADP equipment is the same as just completed for sales in this exercise. The customer master card becomes the supplier's master card, the sales detail card becomes the purchases invoice card, etc. The output also changes from sales journal to purchases journal, schedule of accounts payable, etc.

PURCHASE ORDER

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: ____________

Order No.: ____________

Quantity Ordered	Stock Number	Description	Unit Price

PURCHASE ORDER

Rettig's Accounting Service, West Main Cross, Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, Oh 45960

Order Date: Jan. 3
Order No. : 93857

Quantity Ordered	Stock Number	Description	Unit Price
42	12		
10	01		
9	21		

PURCHASE ORDER

Rettig's Accounting Service, West Main Cross, Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 5
Order No. : 93858

Quantity Ordered	Stock Number	Description	Unit Price
16	42		
10	13		

PURCHASE ORDER

City Hardware, Route 68, Arlington, OH 45681

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, Oh 45960

Order Date: Jan. 5
Order No.: A1961

Quantity Ordered	Stock Number	Description	Unit Price
3 reams		2-column analysis paper	
2 reams		8-column analysis paper	
1 ream		Subsidiary ledger forms	

PURCHASE ORDER

Douglas M. Six, 1050 Bellflower, Columbus, OH 43204

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 4
Order No.: 234

Quantity Ordered	Stock Number	Description	Unit Price
4 reams		purchases journal paper	
3 reams		cash payments journal paper	

PURCHASE ORDER

Gegg W. Six, 1050 Bellflower, Columbus, OH 43204

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 3
Order No.: 6

Quantity Ordered	Stock Number	Description	Unit Price
10 reams		Combination Journal Paper	
100 reams		Subsidiary Ledger Forms	
50 reams		General Ledger Forms	

PURCHASE ORDER

Bruce R. Tong, 1931 Walnut Blvd., Ashtabula, OH 44004

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 3
Order No.: 1005

Quantity Ordered	Stock Number	Description	Unit Price
13 reams		Subsidiary Ledger Forms	
10 reams		Combination Journal Paper	

PURCHASE ORDER

Business Services, 1728 Main Street, Warren, MI 45789

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 8
Order No.: 131

Quantity Ordered	Stock Number	Description	Unit Price
50 reams		10-column analysis paper	
50 reams		Combination journal paper	

PURCHASE ORDER

GASGO SERVICE, 888 Wooster, Bowling Green, OH 45231

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 10
Order No.: 753

Quantity Ordered	Stock Number	Description	Unit Price
9 reams	13		2.30
4 reams	23		2.30
15 reams	61		1.95
10 reams	52		2.25
3 reams	01		2.05

PURCHASE ORDER

G. R. Hastings, CPA, 231 Cummings Dr., Columbus, OH 46340

To: Accounting Form, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 12
Order No.: 6

Quantity Ordered	Stock Number	Description	Unit Price
10 reams		Subsidiary ledger forms	
10 reams		General ledger forms	
10 reams		Cash payments journal paper	

PURCHASE ORDER

Jones Office Supply, 234 Eastview, Findlay, OH 45840

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 8
Order No.: 1

Quantity Ordered	Stock Number	Description	Unit Price
5 reams		Cash receipts journal paper	
5 reams		Cash payments journal paper	
5 reams		Sales journal paper	

PURCHASE ORDER

Jones Office Supply, 234 Eastview, Findlay, OH 45840

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 3
Order No. : 1

Quantity Ordered	Stock Number	Description	Unit Price
10 reams		6-column analysis paper	
10 reams		2-column analysis paper	
10 reams		4-column analysis paper	

PURCHASE ORDER

Baker, Inc., 15 Prospect, Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 4
Order No.: B1173

Quantity Ordered	Stock Number	Description	Unit Price
8 reams		2-column analysis paper	
8 reams		8-column analysis paper	
2 reams		Subsidiary ledger forms	

PURCHASE ORDER

Bruce R. Tong, 1931 Walnut Blvd., Ashtabula, OH 44004

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 5

Order No.: 1006

Quantity Ordered	Stock Number	Description	Unit Price
13 reams		Subsidiary Ledger Forms	
10 reams		Combination Journal Paper	
10 reams		Two-column analysis paper	

PURCHASE ORDER

Baker, INC., 15 Prospect, Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 5

Order No.: B1175

Quantity Ordered	Stock Number	Description	Unit Price
16 reams		Purchases Journal Paper	
13 reams		Sales Journal Paper	

PURCHASE ORDER

TONG'S Bookkeeping Service, Third Street, Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 5
Order No. : 4598

Quantity Ordered	Stock Number	Description	Unit Price
28 reams		Sales Journal Paper	

PURCHASE ORDER

Bateson's Accounting Service, 781 Kings Ave., Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 5
Order No. : 67

Quantity Ordered	Stock Number	Description	Unit Price
76 reams		General Ledger Forms	
67 reams		Combination Journal Paper	
10 reams		2-Column Analysis Paper	
30 reams		8-Column Analysis Paper	

PURCHASE ORDER

Williams Office Supply, RD 2, Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 3
Order No. : 0002

Quantity Ordered	Stock Number	Description	Unit Price
1 ream		2-column analysis paper	
2 reams		4-column analysis paper	
4 reams		6-column analysis paper	
1 ream		8-column analysis paper	
1 ream		purchases journal paper	
1 ream		sales journal paper	
1 ream		subsidiary ledger forms	
1 ream		general ledger forms	

PURCHASE ORDER

Harold's Plumbing, Main Street, Mt. Blanchard, OH 45681

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 5
Order No. : 013

Quantity Ordered	Stock Number	Description	Unit Price
1 ream	32	Combination Journal Paper	2.25

PURCHASE ORDER

L. T. Caudill, Consultant, 45 Clay St., Yourtown, OH 45960

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 3
Order No. : 5932

Quantity Ordered	Stock Number	Description	Unit Price
3 reams		Purchases journal paper	
3 reams		Sales journal paper	
3 reams		Cash Receipts journal paper	
3 reams		Cash Payments journal paper	

PURCHASE ORDER

Williams Office Supply, RD 2, Findlay, OH 45840

To: Accounting Forms, Inc.
1937 Walnut Boulevard
Yourtown, OH 45960

Order Date: Jan. 5
Order No.: 0009

Quantity Ordered	Stock Number	Description	Unit Price
22 reams		Combination Journal Paper	

ACCOUNTING FORMS, INC.

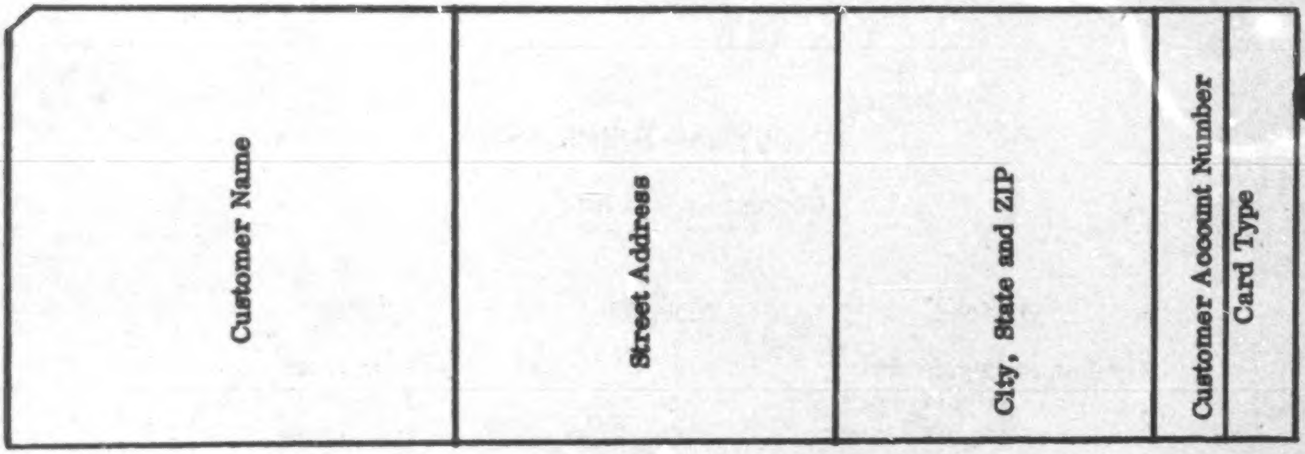
Current Price List

Description	Stock No.	Price
2-column analysis paper	21	1.85 ream
4-column analysis paper	41	1.90 ream
6-column analysis paper	61	1.95 ream
8-column analysis paper	81	2.00 ream
10-column analysis paper	01	2.05 ream
Purchases Journal paper	12	1.90 ream
Sales Journal paper	22	1.90 ream
Cash Receipts Journal paper	32	1.90 ream
Cash Payments Journal paper	42	1.90 ream
Combination Journal paper	52	2.25 ream
Subsidiary Ledger forms	13	2.50 ream
General Ledger forms	23	2.30 ream

Terms: Net 30 days, FOB destination

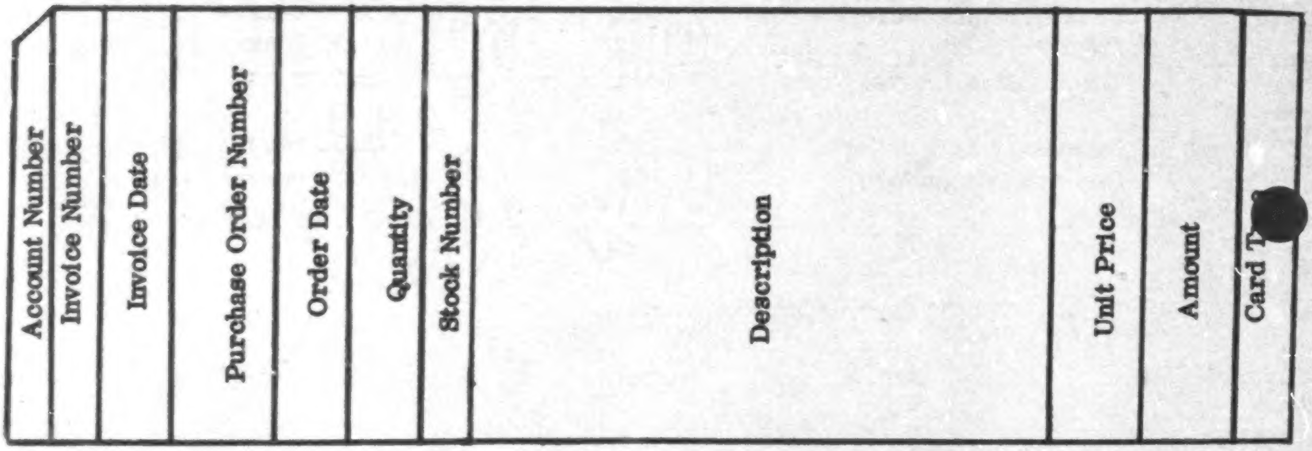
CUSTOMER MASTER CARD

(For preparation of sales invoices)


Customer Name
Street Address
City, State and ZIP
Customer Account Number
Card Type

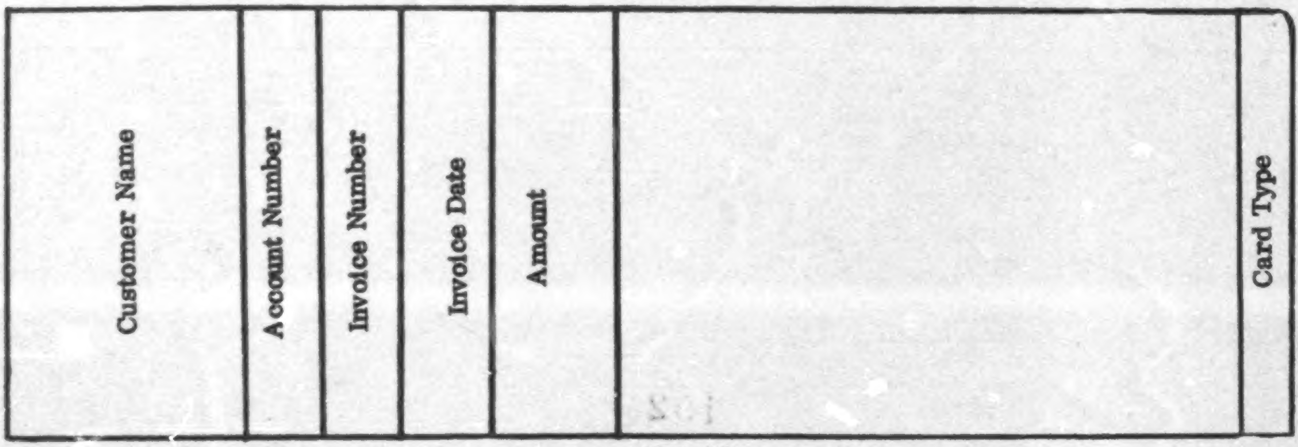
SALES DETAIL CARD

(For preparation of sales invoices and sales by item summary)


Account Number
Invoice Number
Invoice Date
Purchase Order Number
Order Date
Quantity
Stock Number
Description
Unit Price
Amount
Card Type

INVOICE CARD

(For preparation of sales journal and schedule of accounts receivable)

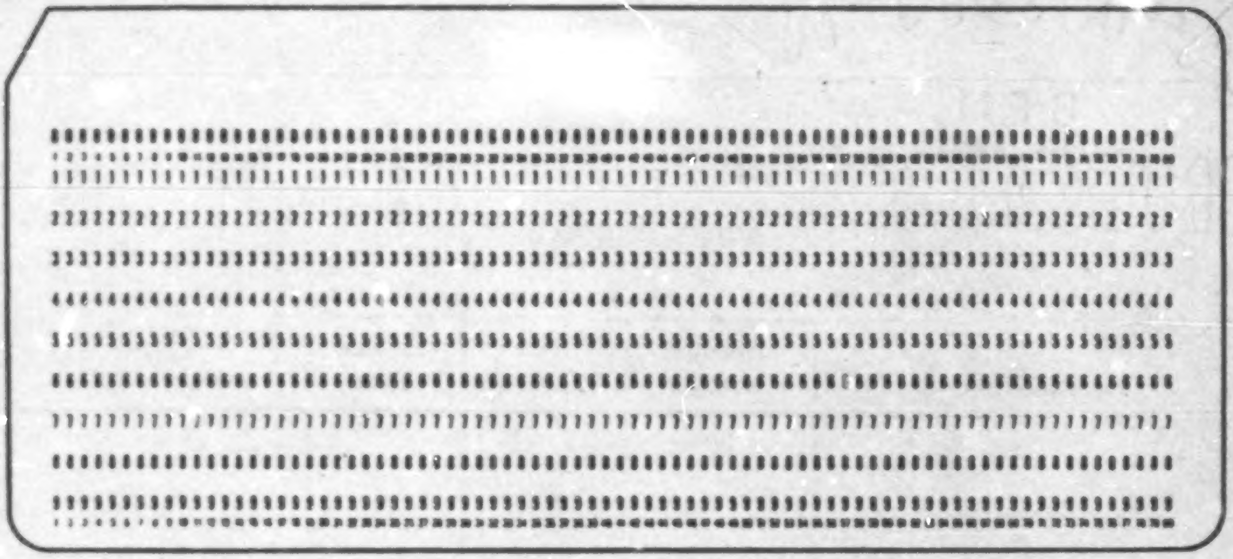

Customer Name
Account Number
Invoice Number
Invoice Date
Amount
Card Type

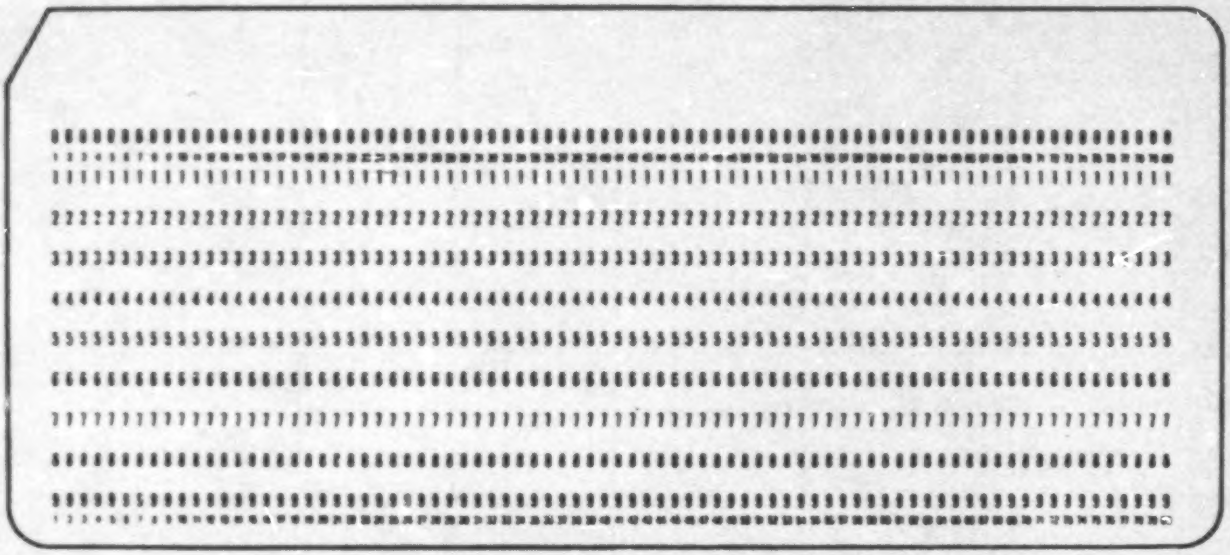
Page No.______

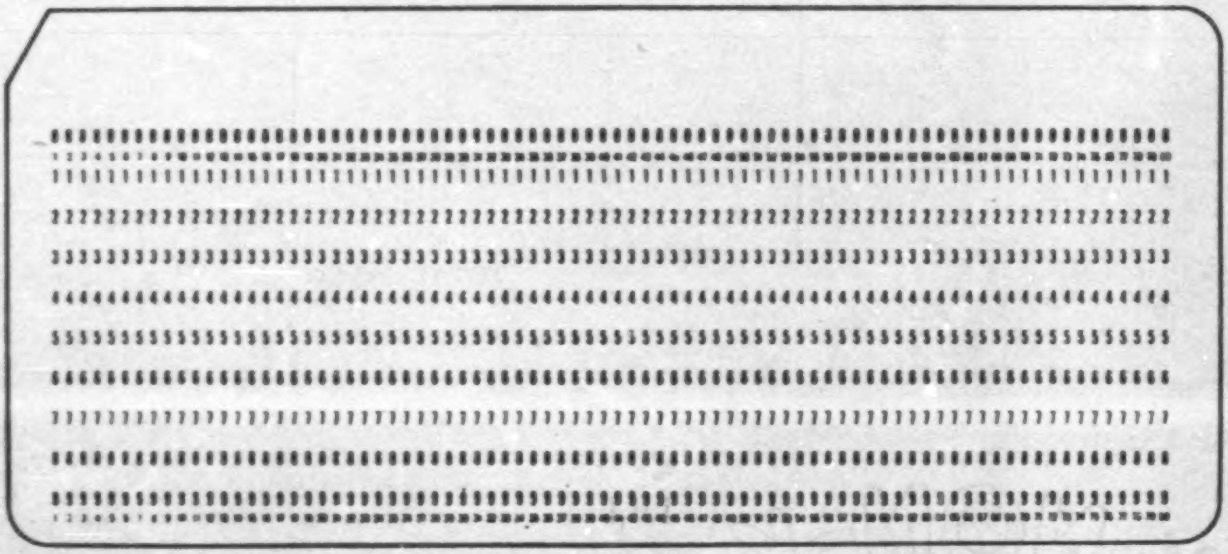
SALES JOURNAL

Customer Name	Account Number	Invoice Number	Invoice Date	Amount

TOTAL SALES:







Page No. _______

SCHEDULE OF ACCOUNTS RECEIVABLE

As of ______________________________

Customer Name	Account Number	Invoice Number	Invoice Date	Invoice Amount	Customer Total Due

TOTAL ACCOUNTS
RECEIVABLE:

Business & Office Education

SENIOR YEAR

PRE-TESTS

Since one of the purposes of the office simulation program is to teach the student what to do with what he already knows, it becomes necessary to discover what and how much he really does know. Some standardized tests which may be used to assess skills and understandings at the beginning of the course are:

The National Business Entrance Tests. These are available from the National Business Education Association, Joint Committee on Tests, Box 47, NEA Center 1201 Sixteenth Street, N. W., Washington, DC 20036.

Reprints from the Federal Office Assistant Examination or the entire booklet available from the Superintendent of Documents, U. S. Government Printing Office, Washington, DC 20402.

In order to make some concrete use of pre-tests, it is suggested that graphs be prepared noting the class averages. After student scores are determined on each test, the graphs may be passed out to the students. They may chart their own scores as they relate to the class average.

It is further suggested that each student address an interoffice memorandum to his teacher to point out his (the student's) strengths and weaknesses in the various areas tested.

INTRODUCTION

In response to requests from Intensive Office Education teachers, this simulation guide has been designed for the Account Clerk Program for the senior year. It has been planned for the block-of-time approach incorporating office simulation. This guide will be helpful to the Intensive Office Education instructor in planning an actual office simulation in the classroom. It is intended only as a guide and must be adapted to meet local needs.

In the preparation of this material, it has been assumed that students entering the senior program have been students in the IOE program at the junior level and that a fully equipped office laboratory is available. Although time periods vary according to program plan, a three-hour block (02 Plan - 540 hours) has been used as a basis for planning the length of time needed to fulfill this office simulation. It is hoped that each instructor will expand, adapt, and add to this material continually to upgrade and improve the intensive program. It is assumed that the evaluation of the students by the teacher will be an ongoing process throughout the office simulation.

FOR THE TEACHER

Before actual simulation begins, the teacher, with the aid of her students, duplicates the Policies and Procedures section of this guide (one copy for each student). This student manual then becomes the student's guide for any questions concerning office policies or procedures.

All forms in the Forms section of this guide are to be reproduced. Other necessary forms may be duplicated as the need arises during the simulation.

The Teacher's Manual is for the teacher's use in organizing and fulfilling the simulation. The mailing lists and catalog are to be duplicated and used by the students. Also, the Departmental Responsibilities are to be reproduced by the students (one copy for each student) before the simulation begins. Each student should have a copy of each job description and flow-chart.

HOW TO USE

After the various sections of this guide have been reproduced and distributed to the appropriate people, the Proprietor (the teacher) introduces the students to office policies and procedures by previewing student manuals and orientating students to the company with the aid of organization charts and department manuals.

A bulletin of available jobs is then circulated, and the students apply for these jobs. After interviews with the Proprietor, the students become employees in the various departments. A job rotation schedule is planned and carried out.

In conclusion, this simulation is merely to be used as a guide, and the teacher may add or delete as the need arises.

TEACHER'S MANUAL

FAST BUCKS Office Simulation was designed as part of the training in the Senior Account Clerk Program for a daily three-hour block. The company, a sales organization dealing in gifts, novelties, and household articles, distributes merchandise to organizations for fund-raising purposes. This company was selected because many OEA clubs use this type of fund raising activity.

This simulation contains the following features especially suited to the Account Clerk Program:

--Accounting is emphasized; typing and recordkeeping may be kept to a minimum if the teacher desires.
--The business progresses from a proprietorship, to a partnership, to a corporation.
--The teacher is free to add advanced accounting procedures (such as notes, consignments, analyzing financial statement, and cost accounting) when desired.
--Opportunities are provided for the teacher to use machine accounting and data processing (if equipment is available).
--Students have ample opportunity to learn and use management skills.

The Proprietor (teacher) has responsibility in the simulation to hire qualified individuals to run the office, to have conferences with the employees at promotion or termination time, to initiate input, and to work through the General Manager. Before starting this simulation, the teacher should study all materials in this book very carefully. The Proprietor must be careful not to dominate the office. After previewing and studying this simulation plan, the teacher may make any changes necessary to fit local conditions. The Proprietor (teacher) will organize the company so the employees will be challenged and keep work flowing through the organization.

It is suggested that the teacher plan to preview the simulation with the class. Each individual duty should be explained and understood by all students so that when they begin to "work" they will be able to carry out practical applications of their understanding.

Periodically, employees should be rotated to new jobs. The rotation is not fixed, but left up to the Proprietor to decide when an employee is proficient in a particular job. Each employee should remian in a department to train his successor.

This simulation can be expanded from a minimum of 15 to a maximum of 25 by adding additional employees in the numbered positions on the organizational chart. (Numbers indicate in what order the employees should be added.)

Students should add to their manuals as they progress through the simulation.

PERSONAL INVENTORY

(To be completed and reviewed in employee-proprietor conference)

NAME______________________________ GRADING PERIOD______ DATE_________

Scoring:

A - 41-50 points
B - 31-40 points
C - 21-30 points
D - 20 points

5 - Excellent
4 - Good
3 - Average
2 - Fair
1 - Poor

RATED BY____________

TOTAL POINTS________

GRADE_________

A. PERSONAL APPEARANCE

_____ (5) Always noticeably tidy, neat, and clean
_____ (4) Usually neat and clean
_____ (3) Generally conform in cleanliness and neatness
_____ (2) Sometimes negligent
_____ (1) Sometimes offensive

B. REGULARITY ON THE JOB

_____ (5) Always present and on time
_____ (4) Seldom absent or tardy
_____ (3) Occasionally absent
_____ (2) Habitually tardy
_____ (1) Excessive absences

C. SOCIAL ATTITUDE

_____ (5) Work harmoniously with all workers
_____ (4) Reasonably considerate with all workers
_____ (3) Work harmoniously within own department
_____ (2) Occasionally moody
_____ (1) Does not work well with others--touchy and easily offended

D. DEPENDABILITY (degree to which you inspire confidence of others in you)

_____ (5) Always begin work on time and remain with job until finished
_____ (4) Generally begin work on time and complete job on time
_____ (3) Work steadily, but under supervision
_____ (2) Rarely begin work on time--talk--require constant prodding to get work completed
_____ (1) Never begin work on time--talk--require constant supervision

E. TEAMWORK (degree to which you work easily, happily, and effectively with others)

_____ (5) Always cooperative
_____ (4) Above average in cooperation
_____ (3) Average in cooperation
_____ (2) Sometimes fail to cooperate
_____ (1) Usually uncooperative

F. INITIATIVE (degree to which you are a "self-starter")

_____ (5) Assume responsibility and get cooperation from others
_____ (4) Often do things on own initiative with moderate success
_____ (3) Do some things with little or no direction
_____ (2) Show some initiative, but often offend others
_____ (1) Never show any initiative

G. ABILITY TO FOLLOW DIRECTIONS

_____ (5) Grasp instructions instantly and unerringly
_____ (4) Usually understand difficult instructions
_____ (3) Follow ordinary instructions
_____ (2) Often misunderstand ordinary instructions
_____ (1) Generally miss or forget oral and written instructions

H. MANNERS

_____ (5) Manners reflect refinement, natural ease, and grace
_____ (4) Manners good, attract friends
_____ (3) Reasonably well-mannered
_____ (2) Sometimes impolite and disrespectful
_____ (1) Often ill-mannered, crude, and offensive

I. QUALITY OF WORK

_____ (5) Very high, nearly always free of fault or error
_____ (4) Above average, usually free of fault or error
_____ (3) Average, usually free of serious error
_____ (2) Often unacceptable because of errors
_____ (1) Usually unacceptable because of serious errors

J. QUANTITY OF WORK

_____ (5) Produce a maximum amount of work; steady worker
_____ (4) Complete assigned work satisfactorily, but seldom produce more than required
_____ (3) Average output
_____ (2) Below average output, often waste time
_____ (1) Very much below average in output; constantly waste time

SIMULATION SCHEDULE AND INTEGRATED TRAINING

Simulation

I. Preparation for Simulation

- A. Preparation of materials.
  - 1. Duplicate business forms, journals and ledgers.
  - 2. Prepare customer mailing lists, vendor catalogs, and product brochures.
  - 3. Revise policies and procedures manual.
- B. Preparation of Students.
  - 1. Test and select students.
  - 2. Orient students to company policies.
    - a. General policies and procedures
    - b. Departmental responsibilities
  - 3. Prepare work stations.
    - a. Study job descriptions
    - b. Study flow charts
    - c. Prepare files and records management system
    - d. Prepare input data

Training Activities

I. Pre-employment activities

- A. Demonstrate and practice duplication procedures.
  - 1. Stencil
  - 2. Spirit duplicator
  - 3. Off-set
- B. Review parlimentary procedures.
- C. Introduce advertising and sales promotion principles.
- D. Pre-test to determine levels of skill.
- E. Review unit on job application procedures.
  - 1. Letter of application
  - 2. Data sheet
  - 3. Application blanks
  - 4. Job interviews
- F. Review accounting theory.
- G. Review business math, business communications, filing, and flowcharting.
- H. Discuss and emphasize work habits and work flow.
- I. Practice typing and business machine skills.

II. Implementation of Proprietorship.

   A. Discuss company organization.

   B. Discuss department organization.

   C. Feed desired input through the organization.

   D. Close the proprietorship.

III. Implementation of Partnership.

   A. Discuss company organizational change.

   B. Discuss department organizational change.

   J. Prepare students in the use of a voucher system.

   K. Introduce new machines and equipment.

II. Instruct in the following areas to prepare for future input during this phase.

   A. Budgetary accounting.

   B. Depreciation of fixed assets.

   C. Bad debts.

   D. Inventory control and valuation.

   E. Financial statement.

   F. Taxes--1040 and Schedule C.

   G. Legal implications.

   H. Statistical typing.

   I. Principles of business management.

   J. Personal and human relations.

III. Instruct in the following areas to prepare for future input during this phase.

   A. Partnership accounting.
      1. Formation
      2. Income or deficit
      3. Fiscal closing

C. Prepare new forms.

D. Feed desired input through the organization.

E. Liquidate the partnership.

IV. Implementation of Corporation

A. Discuss company organizational change.

B. Discuss departmental change.

C. Prepare new forms.

D. Feed desired input through the organization.

E. Dissolving the corporation.

B. Legal aspects.

C. Taxes.

D. Marketing and Merchandising Management.
  1. Marketing channels
  2. Pricing policies and procedures
  3. Obtaining and serving customers
  4. Salesmanship
  5. Delivery and shipment

E. Accounting for notes and drafts.

IV. Instruct in the following areas to prepare for future input during this phase.

A. Corporation accounting
  1. Formation
  2. Transactions for corporate stock and bonds payable
  3. Fiscal reports
  4. Analyzing financial reports of a corporation

B. Departmental accounting.

C. Special problems of sales.

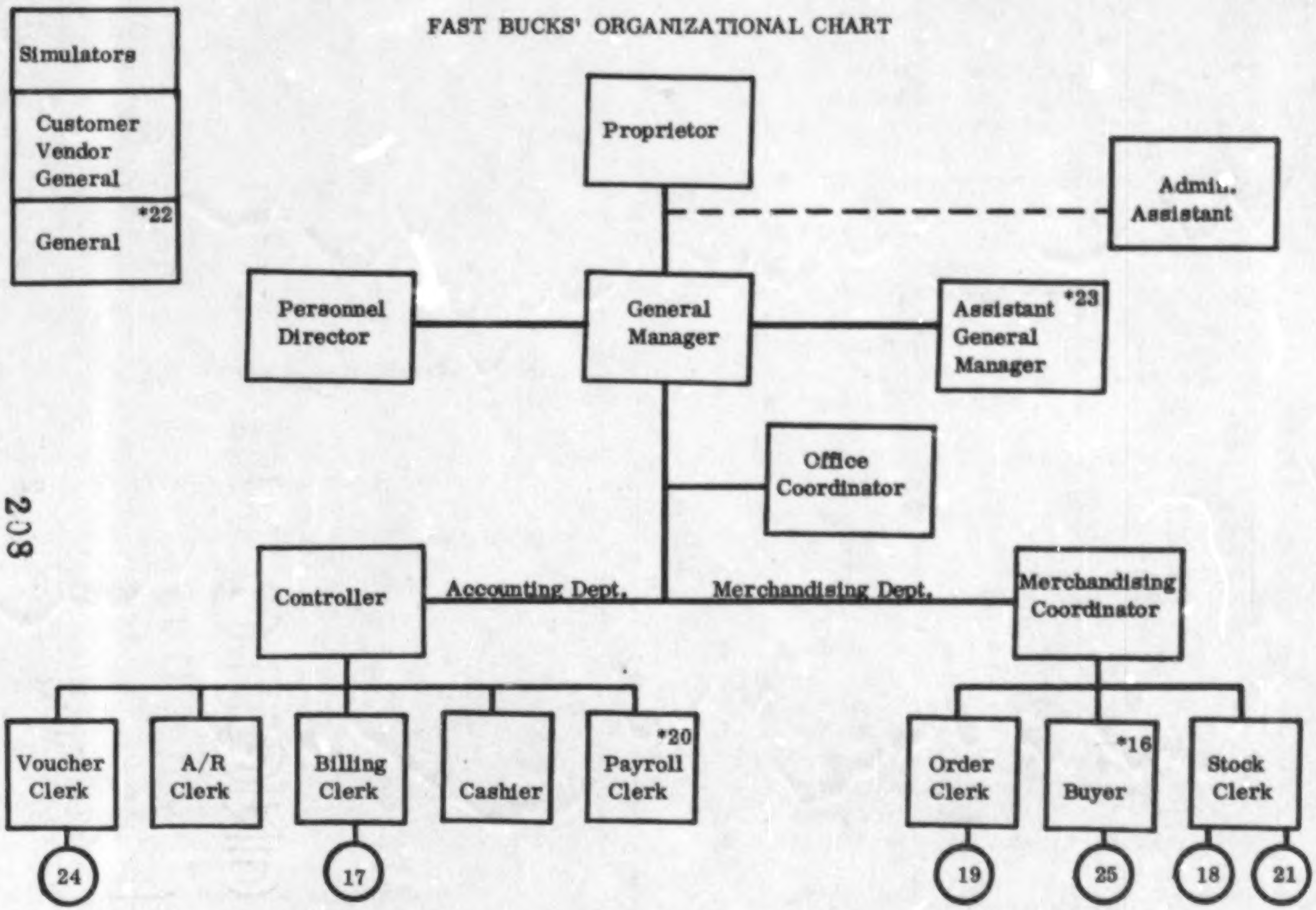
D. Automation of accounting procedures.

E. Financial Management.
  1. Financial practices
  2. Credit and collections
  3. Risk and insurance
  4. Investments

F. Government regulations.

G. Contracts.

FAST BUCKS' ORGANIZATIONAL CHART


Simulators
Customer
Vendor
General
*22
General
Proprietor
Admin.
Assistant
Personnel
Director
General
Manager
Assistant
General
Manager
*23
Office
Coordinator
Controller
Accounting Dept.
Merchandising Dept.
Merchandising
Coordinator
Voucher
Clerk
A/R
Clerk
Billing
Clerk
Cashier
*20
Payroll
Clerk
Order
Clerk
*16
Buyer
Stock
Clerk
24
17
19
25
18
21

Numbered job titles represent the order in which positions should be filled for programs with more than 15.
*If no person is available to fill this position, these duties must be reassigned within the department.

BREAKDOWN OF DEPARTMENTAL RESPONSIBILITIES

ADMINISTRATION

Personnel Related

- Hires, transfers, and promotes employees
- Evaluates and reassigns employees
- Determines personnel policies
- Maintains personnel records
- Organizes educational and social activities

Financial Related

- Prepares budgets
- Analyzes financial statements
- Plans for future business expansion
- Maintains petty cash fund
- Helps determine financial policies
- Prepares tax forms

General

- Supervises physical plant and facilities
- Maintains external and internal communications
- Greets visitors
- Handles public relations
- Publishes company newspaper
- Maintains company bulletin board

ACCOUNTING

Payroll Related

- Maintains payroll records
- Issues payroll checks
- Prepares related tax reports

Sales Related

- Maintains sales journal
- Prepares schedule of A/R
- Processes credit memos
- Prepares invoices
- Computes cash and trade discounts
- Checks credit limits
- Sends statement to customers

Purchases Related

- Maintains voucher register
- Prepares schedule of A/P
- Records purchase returns
- Checks invoices

Cash Related

- Receives and disburses cash
- Maintains check register and cash receipts journal
- Performs routine banking activities
- Reconciles bank statement

General

- Maintains general journal
- Maintains general ledger
- Prepares financial statements
- Records depreciation
- Prepares income tax forms

MERCHANDISING

Inventory Related

- Maintains perpetual inventory
- Prepares inventory reports
- Prepares purchase requisitions
- Processes returned merchandise
- Processes back orders

Sales Related

- Processes sales orders
- Checks credit with A/R clerk
- Prepares back orders

Purchases Related

- Prepares and processes purchase orders
- Maintains vendor information
- Verifies and processes invoices

General

- Opens and closes accounts with vendors
- Maintains company catalogs
- Develops promotional and advertising materials
- Purchases office supplies and equipment

SIMULATORS

Sales Related

- Fills incoming purchase orders
- Maintains vendor files

Purchases Related

- Initiates customer orders
- Maintains customer files

Bank Related

- Handles daily banking transactions
- Prepares bank statement at regular intervals

Miscellaneous

- Serves as independent auditor to FAST BUCKS
- Initiates special projects
- Prepares expense items

GENERAL WORK STATION REQUIREMENTS

Forms, Supplies, and Equipment

The following forms are required for each work station. Each employee should check his station to be sure that an ample supply is available. If not, these should be requisitioned immediately from the Merchandising Coordinator.

FBG-3 Time Card
FBG-6 Letterhead
FBG-7 Interoffice Memorandum
FBG-8 Routing Slip
FBG-9 Telephone Message Form

Each employee should furnish his own pen, pencil, typing paper (not to be used in corporate operation), typing eraser and typing eraser shield. The following supplies should be requisitioned as needed: carbon paper, paper clips, onionskin or suitable second second sheet paper, rubber bands, file folders, etc.

GENERAL STATION EQUIPMENT

Electric typewriters
Calculators
File or file boxes
Staplers
Adding machines
Three-ring binders
Incoming/outgoing mail boxes

Where the employment situation demands and the budget permits, additional equipment may be added. For example, the following items could be added to the minimum list:

1. Time clock and time-card rack
2. Signature, date, paid, and received rubber stamps and stamp pads
3. Regular desk calendars
4. Staple removers
5. Paper weights
6. Stock and spindle files
7. Postal scales
8. Postage meter
9. Checkwriting machine
10. Keypunch machine
11. Duplicating equipment
12. Telephones

STUDENT EVALUATION

Evaluation methods, often necessarily subjective, must be used to determine student progression toward employability. The office simulation teacher should be familiar with and can obtain or construct scales and instruments that reflect school philosophy, class suitability, and community needs. Information may be obtained from various professional publications, textbooks, teaching methods courses, and local school, district, or state sources.

The assessment of specific skills and knowledges fits into the total evaluation design of office simulation. It is important to note that the evaluation of specific skills and knowledges is not required during each grading period. Evaluations emphasis shifts periodically from the skills and knowledges area to the total simulation activity of which skills and knowledges are only a part.

Evaluation of office simulation activities is probably the most diffecult type of evaluation with which the teacher is confronted. The teacher observes attitudes, organization, and appearance as well as work production in evaluating total student performance. Although the evaluation of work production can be somewhat structured, a degree of subjectivity necessarily must be applied to both work production and other qualities essential for an efficient office worker. However, teacher subjectivity has a foundation that forms the basis for evaluation. Familiarity with the requirements for office workers dictates this foundation.

It is important that the teacher avoid traditional measurement considerations, such as words per minute, minor spacing errors, minor typographical errors, etc., and focus evaluation on the total office simulation activity undertaken. Some of the aspects to consider are: completion time, mailability or usability of completed work, organization and work habits, attitudes, order in which work is completed, decision making, human relations, letter composition, and resourcefulness in locating needed information.

The student can benefit from evaluating his own performance in office simulation activities by using the sample "Personal Inventory" sheet included. Other evaluation should be designed. It is suggested that the teacher and General Manager complete this together.

Student peer group evaluation in office simulation activities may be employed. By occasionally being allowed to evaluate the work of another, the student is placed in somewhat more objective position. He often overlooks his own errors to avoid penalty but is apt to observe errors in judgment and see alternative solutions to a problem when evaluating the work of another.

The teacher may also call upon businessmen to evaluate. Businessmen can lend a realistic viewpoint to student evaluation and can augment the attempt toward realism in the office.

Remember: Not all task simulation and model office activities need be evaluated. Some activities should be used as learning devices and as vehicles through which specific knowledges may be taught in a meaningful and realistic context.

SUGGESTIONS FOR INITIATION OF SIMULATION

I. Preparation for Simulation

A. Preparation of Materials

1. Business forms, journals, and ledgers
   - a. Obtain one copy of each needed form from this booklet.
   - b. Give each student a few of these forms to duplicate.
   - c. File by form number and keep until simulation is started.

   SUGGESTION: To make the simulation as realistic as possible, use commercially-prepared journals and ledgers.

2. Customer mailing lists, vendor catalogs, and product brochure
   - a. Review the suggested customer mailing list and vendor catalogs that have been included in this booklet and modify or expand these items to meet local situations.

   NOTE: The enclosed customer list consists of OEA Clubs located in various sections of Ohio. The teacher may want to replace or supplement this list by requesting membership lists from regional OEA advisors or advisors from other youth clubs.

   - b. Give each student one or more pages to duplicate and have certain students be responsible for collating.
   - c. Place a copy of each vendor's catalog and the customer mailing list in each student's job manual when simulation begins.
   - d. Have students prepare a brochure describing FAST BUCKS products and prices. Duplicate this brochure and keep copies for future use.

[illegible] Policies and Procedures Manual
   - a. Review the suggested policies and procedures manual that has been included in this booklet.
   - b. Adapt the manual to fit local conditions.
   - c. Duplicate one copy for each student.

B. Preparation of Students

1. Test and Select Students	a. Use employment, standardized, and teacher-made tests to evaluate students' knowledge. b. Evaluate the students' typing, handwriting, accounting, and machine skills. c. Use results of tests to place students in particular jobs. d. Use results to determine what areas should be stressed in review and training sessions. e. Set standards which students must meet before they may be hired for a particular job. f. Have students that do not meet these standards continue working on skills until they are brought up to desired level.
2. Review and Improvement Skills	a. Review the following areas: basic accounting cycle and payroll procedures, business communications, work habits, filing, and business math. b. Practice typing, handwriting, and machine usage to maintain and improve skills. NOTE: Concentrate on the areas in which the students are the weakest.
3. Training Session for New Material	a. Teach students the use of the voucher system. b. Have students learn to operate unfamiliar machines and equipment.
4. Employment and Job Placement	a. Duplicate the application blank and pass it out to the students. b. Obtain samples of applications from local companies and show to students. c. Explain jobs available in the simulation. d. Have students complete the application and prepare a letter of application and a data sheet. e. Have students make an appointment and

be interviewed by the proprietor.

SUGGESTION: Ask school administrators and other teachers to assist with the interviewing. This will make the interview more realistic and also be good publicity for your simulation.

f. Have any students who are not hired at this time continue working on skills until they can pass the employment test.

5. **Business Organization**

a. Review American Free Enterprise System.
b. Review characteristics of proprietorships, partnerships, and corporations.

NOTE: The simulation progresses from a proprietorship, to a partnership, to a corporation. Details of each form of business should be discussed each time the organizational form changes.

6. **Company Organization**

a. Describe the functions of FAST BUCKS company.
b. Discuss the type of product sold by the company.

NOTE: Students could decide what specific items they want to sell.

c. Discuss the company organizational chart.
    1. Explain line and staff authority.
    2. Outline duties of supervisors.
    3. Discuss personnel management concepts.
    4. Discuss management functions (planning, organizing, controlling, and leading).
    5. Have personnel director prepare an organizational chart on a poster or bulletin board. Write names of students under their job.title.
d. Explain the employee benefits for which the students may sign (at their option).

7. **Policies and Procedures**	a. Pass out Policies Manual to each student. b. Have students read and study manual. c. Discuss each section together in class. d. Have students develop policies to cover areas not mentioned in manual.
8. **Departmental Structure**	a. Explain the work carried out in each department. b. Introduce forms and terminology used in each department.
9. **Flow Charts**	a. Review the use of flow charts. b. Have students prepare posters flow-charting the flow of work through their job stations. c. Study the flow charts given with the job descriptions.
10. **Input**	a. During simulation input will be in the form of orders, invoices, checks, letters, and memos prepared by the simulators. b. To prepare for input, simulators should type a variety of orders, inquiries, and special letters. c. Other employees should prepare files, set up accounting books, and develop specific job procedures. NOTE: Suggested input has been provided in this booklet.
11. **Obtain Needed Items**	a. W-4, W-4E, and state exemption forms. b. Withholding tax tables for federal and state income taxes and F. I. C. A. c. Application forms. d. Payroll summary forms. e. Individual payroll record forms. f. Rubber stamps and stamp pads. g. File folders and labels.

GENERAL INPUT

Beginning Input Items

1. Prepare a directory listing names, addresses, telephone numbers, and departments of all employees; duplicate and distribute.

2. Prepare and duplicate an orgainizational chart showing all positions within FAST BUCKS.

3. Duplicate job descriptions and flow charts for each station. Employees may keep these when they transfer to a new position.

4. Requisition all office supplies that will be needed. Forms are available from the Office Coordinator. Supplies are received through the Merchandising Coordinator.

5. Explain long distance telephone procedures to authorized employees. Distribute telephone log sheets to appropriate departments.

6. Establish mailing and routing procedures for the office. The Office Coordinator must establish time for pickup and delivery of mail.

7. Prepare an evaluation instrument for all employees. Develop a system for administering this instrument.

8. Prepare correspondence to vocational service clubs requesting permission to become an official supplier of fund raising items. The appropriate contract would be drawn up, signed, and notorized. SEE appendix for sample contract.

9. Develop guidelines for ordering merchandise.

10. Prepare a page of job want ads for positions available within FAST BUCKS.

Additional Input Items

11. When the company is to change to partnership, articles of co-partnership must be drawn up. An attorney could be called upon to talk to the class about the procedures.

12. When the company is to change to corporation, application for charter must be made. A stock broker or investment broker could be called upon to present the procedures to all employees.

13. Hold a meeting of all managers to discuss ways to cut departmental processing costs.

14. Plan and arrange a display of merchandise for the next National OEA convention. Similar displays could be made for OVA-AVA and other major conventions.

15. Make travel arrangements for the General Manager and Proprietor to attend a sales convention in ____________ for __________ days.

16. Have employees gather information on unions. FAST BUCKS could become a "union shop."

17. Secure information concerning workman's compensation and unemployment. Send appropriate information to the Controller.

18. Invite other guests to visit company offices. Students can discuss company operation, policies, and procedures.

19. Arrange for a conference with General Manager, Controller, and Merchandising Coordinator to evaluate the present credit rating system.

20. Have the personnel director arrange for a presentation by the local telephone company to involve all employees in order to improve telephone techniques within FAST BUCKS.

21. Develop a system of encouraging suggestions. Encourage all employees to contribute their ideas to save time and money. A bonus may be added for exceptional ideas.

22. Arrange for an employee luncheon. This could be taken care of by the Office Coordinator. Invite a guest speaker to talk to the group.

23. Prepare a newsletter to distribute to all employees. Include current job information and news about the company. This can be distributed at various intervals during the simulation.

24. Conduct an in-service meeting regarding new equipment that we are considering purchasing. Consult a local sales representative to talk to the group.

25. Arrange for a field trip to a business, manufacturer, or a local office to examine their facilities and procedures.

ACCOUNTING INPUT

Beginning Input Items

1. Prepare a chart of accounts for FAST BUCKS and assign account numbers.

2. Prepare the following journals and registers by inserting the proper column headings: general journal, cash receipts journal, sales journal, check register, and voucher register.

3. Determine the cost, accumulated depreciation, and book value of the equipment and furniture in your office. Prepare a fixed asset record for each piece of equipment.

4. Prepare an opening entry from the following information: The owner invested $10,000 in cash and signed a note to borrow an additional $10,000. (Add to the $20,000 the value of the office furniture and equipment which you determined in number 2 above to find your total assets.)

5. Open an account in the general ledger for each account in your chart of accounts. Post the opening entry.

6. Write to the Internal Revenue Service for the following items:
    a. W-4 Form--Employee's Withholding Exemption Certificate.
    b. W-2 Form--Wage and Tax Statement.
    c. Form 941--Employer's Quarterly Report.
    d. Tax tables for Federal Withholding Tax and F.I.C.A. deductions.
    e. Circular E.
    f. Form 501--Federal Tax Deposit Form.

7. Write to the State Department of Taxation for the following items:
    a. State Income Tax Withholding Tax Tables.
    b. Employee's Withholding Exemption Certificate.

8. Secure forms for workmen's compensation and state unemployment compensation.

9. Prepare an accounts receivable ledger. Open accounts for each new customer as you receive sales orders.

10. Complete the personal data section of the individual earnings record for each employee. (Information may be obtained from the Personnel Director.)

11. Establish filing procedures and necessary files.

12. Establish petty cash fund.

13. Prepare a report on the credit procedure of FAST BUCKS. (This information can be secured from the local credit bureau.) Present this report orally to all company employees.

Additional Input Items

14. Figure the yearly depreciation on office equipment using three different methods--straight-line, sum-of-the-years-digit, and declining balance. Write a detailed memo to the General Manager reporting the total depreciation expense under each method.

15. Your company has just purchased a new typewriter for $419.50, trading in a used typewriter. Determine the book value of the old typewriter and make the appropriate entry. Change the fixed asset records.

16. Make payroll tax deposit by the 15th of the month using Form 501.

17. Pro-rate the utilities expense among the different departments in FAST BUCKS according to the square feet of space each occupies.

18. ____________ OEA club has an overdue account. Secure a note from the advisor for the amount due. (When note is received, make appropriate journal entries.)

19. Invest $1,000 in the stock of Help Incorporated as a temporary investment.

20. Determine the value of the inventory under three different pricing systems--FIFO, LIFO, and actual cost. Write a memo to the General Manager reporting your findings.

21. It is estimated that an expenditure of $750 for advertising would increase sales by 8%. Prepare an estimated income statement (based on the income statement for last accounting period) to determine if this expenditure should be made.

22. Prepare a comparative balance sheet and comparative income statement for all accounting periods since the beginning of the business.

23. __________ OEA club dishonored its note. Make appropriate journal entries.

24. A customer was injured when one of our candles exploded. He has sued the company for $2,000. Show the contingent liability on the balance sheet when statements are prepared.

25. FAST BUCKS has sold goods to a local department store on consignment. Establish consignment records and account for the sale in the proper manner.

26. Draw a sight draft on _________ VICA Club for $______ which as been overdue for two months. Send the draft to the bank for collection.

27. Analyze this month's financial statements. Write a detailed report using at least 6 significant ratios.

28. A new partner has invested cash equal to the assets of the business. Record his investment and change the books to those of a partnership.

29. Prepare a partnership tax return.

30. The partners decide to incorporate their business. Issue capital stock, maintain stockholder's ledger, and change the books to those of a corporation.

31. Corporation organization costs were $475. Record these in an intangible asset account and amortize at the rate of 20% per year.

32. The board of directors decide to purchase a new warehouse. Issue 7% interest-bearing bonds which are to mature in 10 years. Make the appropriate journal entry.

33. Record semi-annual interest on the above bonds payable.

34. Prepare letters to customers requesting payment of overdue accounts.

35. Add a new line of merchandise to our catalog (i.e. candy). Divide merchandise into two distinct departments and establish separate sales and purchases accounts.

MERCHANDISING INPUT

Beginning Input Items

1. Establish a maximum and minimum order point for each item in inventory.
2. Prepare an inventory card for each item listed in the catalog.
3. Prepare an inventory card for each office supply item.
4. Write letters to vendors requesting prices and other information.
5. Prepare a company catalog and brochures for mailing.
6. Develop an advertising campaign for promoting FAST BUCKS' products.
7. Determine freight policy. (Method of shipment, charges, etc.)
8. Establish filing procedures and necessary files.

Additional Input Items

9. Merchandise was damaged in shipment when a railroad car leaked. Write a letter to the vendor and request an adjustment. (Merchandise is worth 40% of original cost.)
10. Merchandise was damaged in shipment and has no salvage value. Write to the vendor and request an adjustment.
11. Increase all prices by 3%.
12. Prepare a special Christmas sales promotion campaign.
13. Prepare a direct-mail advertisement featuring one fast-selling product.
14. Sales have been falling off due to new and inexperienced salesmen. Prepare a report on "Good Salesmanship" and present it orally to all employees.
15. Evaluate freight policy and make recommendations for changes.
16. Prepare a wall graph showing the daily sales.
17. Write a letter to Dun & Bradstreet requesting information on their services.
18. Prepare a window display showing selected company products.

19. Prepare a map showing customer location. This may be used in planning a new distribution and delivery system.

20. FAST BUCKS Company needs insurance. Call in an insurance agent to talk with all employees about everyday business risks and then decide what insurance is needed.

21. Establish procedure for handling sales tax exemption certificates.

22. Prepare a questionnaire to send to our customers requesting their opinions in regard to our services, our products, and our promotional materials.

23. Reduce the price by 20% of all items that have been in inventory for 3 months or more.

24. Write a letter to the freight company complaining about the rough handling of merchandise.

25. Write a memo to all employees explaining the importance and methods of conserving supplies.

SIMULATOR INPUT

Beginning Input Items

1. Open accounts for customers and vendors of FAST BUCKS.
2. Secure signature cards for FAST BUCKS checking accounts. These cards should show the signature of all persons authorized to draw checks on FAST BUCKS accounts.
3. Develop procedures for handling flow of work between simulators and FAST BUCKS.
4. Prepare many purchase orders to be sent to FAST BUCKS during the simulation.
5. Establish procedures for handling requests for credit approval from FAST BUCKS.

Additional Input Items

6. Return checks deposited by FAST BUCKS marked insufficient funds. Notify them that payment is impossible from customer's account.
7. Alter items on the bank statement to make it incorrect. Leave a check or deposit out of the statement when returned to FAST BUCKS.
8. Customers return merchandise to FAST BUCKS. Write a letter demanding full refund. Merchandise is not broken or damaged.
9. Customers request catalogs and information on margin of profit that can be made by selling FAST BUCKS merchandise.
10. Vendors send additions and changes to catalogs reflecting price increases and merchandise deletions.
11. Call merchandise coordinator and inform him that goods requested are not available. The manufacturer is on strike.
12. Request shipment of kits on approval for club use.
13. Prepare telephone calls for placing orders.
14. Send miscellaneous bills for payment--insurance, telephone, rent, and electricity.

15. Prepare bill for freight charges for the period just ended.

16. Send information on new merchandise available to FAST BUCKS to be added to catalog.

17. Call FAST BUCKS' office to check shipment of merchandise. An invoice was received, but the merchandise has not yet arrived.

18. Request FAST BUCKS office to check on invoice. The merchandise was received but no invoice accompanied it. Payment will not be made without the invoice.

19. As vendor to FAST BUCKS, cancel an order placed by them. The goods requested are no longer manufactured and are not available for sale.

20. Notify FAST BUCKS that one product that they handle is being recalled by the manufacturer. This product has been found unsafe for distribution.

21. Call and request Christmas supplement to the catalog.

22. Call FAST BUCKS and request shipment of goods immediately. Goods must be received by___________ or order must be cancelled.

23. Add service and miscellaneous banking charges to the statement.

24. Send purchase orders with incorrect information concerning purchases to be made.

25. Send FAST BUCKS invoices with goods other than those they ordered. Substitute merchandise whenever necessary.

26. Complain about date of delivery of merchandise.

27. Write letter to FAST BUCKS commending them on their service, products, and profitability.

28. Prepare information to give a negative credit approval to FAST BUCKS customer.

29. Notify FAST BUCKS, as customer, of your inability to pay your bill in the period allowed.

30. Call and ask why FAST BUCKS has not been doing business with you lately.

31. Request that FAST BUCKS place advertisement in your school yearbook.

32. Complain about the quality of a certain product. Have several simulators place similar calls about the same product.

33. Deposit checks in the wrong account--either the payroll or regular account.

34. Write a letter to FAST BUCKS indicating we received the wrong merchandise. Request a special discount.

35. Send a letter to FAST BUCKS stating our account was credited twice for the same payment.

POLICIES AND PROCEDURES MANUAL

COMPANY DESCRIPTION

FAST BUCKS was organized as a proprietorship on July 1, 1973, and began operations at that time. Although the business is a small proprietorship, the owner has plans to expand it in the near future by entering into a partnership with someone who is willing to invest in the business. The owner also has hopes that the business will prosper and will eventually become a corporation.

FAST BUCKS is a sales organization which sells a variety of gifts, novelties, and household articles. The company distributes merchandise to non-profit school, civic, and church organizations for fund-raising purposes.

FAST BUCKS is owned and operated by a proprietor (teacher) who employs 12 to 22 full-time office workers. (Three or four other full-time employees, known as simulators, serve as customers, vendors, and the bank for FAST BUCKS and feed information into the company.)

SUGGESTED POLICIES

I. Working Hours

A. Regular hours consist of five 3-hour periods of the school week. Payroll, however, is based on an 8-hour day. If you are late to work 5 to 15 minutes, one hour's pay will be deducted; 16 to 30 minutes, one and a half hour's pay; and 30 to 60 minutes, two hours' pay. The employee should report to the Office Coordinator and explain her tardiness. If acceptable explanation is made, the Office Coordinator will use his discretion in the action to be taken.

B. Overtime can be requested by the employee (during study halls) or by the employer in an emergency. The overtime rate will be time and a half in either instance. Use "Time Requisition."

C. Lunch periods will be designated by the employer in compliance with state and school regulations.

D. Breaks may be taken at the convenience of the employee and as stipulated by the Office Coordinator. It is important that no more than three employees be on break at the same time.

II. Attendance

A. The efficiency of FAST BUCKS is dependent on each employee being at his work station each day. Your attendance record is a reflection on everyone in this company.

B. Your attendance is recorded in the Personnel Office (School) and in this office by the Personnel Director. These records will be used to inform inquiring potential employers and your present employer as to your reliability.

C. Specific rules for reporting an absence follow:
   1. When you must be absent, you should telephone the Personnel Director between 7:15 and 8:00 a. m. Tell the person who answers the phone your name and that you are a FAST BUCK employee.
   2. If you are going to be absent for a partial day, state this. It is helpful if you can say when you think you will be able to return to work.

3. You must comply with the regulations for checking in that have been established by the Personnel Director.
4. You will not be paid for days when you are not at work, and you will be paid for four hours when you work a partial day. An approved excuse must be given to the Personnel Director the day you return to work; otherwise, you will not receive pay for time absent from work.
5. Opportunity will be given to make up work provided it is requested by you and that it is of such a nature that it can be made up. Do not expect the Personnel Director to bring it to your attention. The request must be made immediately upon your return to work.

D. If you know in advance that you will be absent from work for a full or partial day, fill out a "Request For Leave" prior to the day of your absence. A sample of this form can be found in the appropriate section of this manual.

III. Payroll

A. All employees must fill out a W-4 Form (Employee's Withholding Exemption Certificate) and a Payroll Deduction Authorization Form prior to receiving their first check. You must have a social security number, and it is recommended that you memorize this number. If you do not have a social security number, apply for one at the post office immediately.

B. On Friday evening, the Personnel Director will collect your time card for that week. Your records must correspond with those maintained by the Personnel Director. A sample time card can be found in the appropriate section of this manual.

C. All employees will receive their paychecks on Friday for work done the previous week. The usual deductions--social security, federal income tax, state income tax, insurance, union dues, and other taxes will be withheld. If requested on a Payroll Deduction Authorization Form, there may be a deduction for community chest or similar funds.

D. Retain your check stubs for tax purposes.

E. Wage Scale

1. FAST BUCKS employees receive a starting salary. The Office Coordinator plus the Personnel Director will set the salary

scale according to starting salaries in your area. All employees begin with the starting salary.

2. Raises will be granted on the basis of your evaluation at the end of each grading period. The rate is as follows:*

   A = 10¢ increase per hour
   B = 5¢ increase per hour
   C = no change in rate
   D = conference will be requested between employee and employer
   F = no pay for a grading period of time

F. Vacation Pay

1. Christmas vacation paychecks will be distributed the last working day prior to the vacation in the amount of your present salary for a 40-hour week.
2. Other paid holidays will be Labor Day, Thanksgiving (two days), and Good Friday.
3. Snow days or other unexpected "no work" days will be paid at your regular rate for four hours only.

IV. Fees (This is a local office situation and must be determined and discussed with employees by local General Manager.)

V. General Information

A. Individual Working Stations

1. In addition to the skill in accounting, machines, and typewriting, for which you have been striving so hard, there are other duties for the person who has been employed in an office. These duties begin when you first arrive at the office in the morning, continue through the day.
2. It is your responsibility to see that personal effects do not interfere with your work. Therefore, it is desirable that books not in use and your personal effects be kept out of sight. Place your purse in or under your desk and out of the aisle. Be certain the desk drawers are closed at all times. Be sure your work station is neat and clean all through the day and particularly when leaving for the day. As your "home away from home," the organization of your desk and its appearance will reflect directly on your personal habits. A list of supplies and equipment that might be a part of your station can be found in the reference section of this manual.

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*Proprietor may also give merit increases or decreases.

B. Daily

Although the janitor has already cleaned the office, you will need to dust your desk and the equipment that is near your work station. Any planters or vases should be fresh and clean. Your pens should be in good working order and pencils sharpened. All materials you will need for the day should be at your station and up to date.

VI. Equipment

A. Care

1. The equipment assigned to you is your responsibility. Please treat it with care. Your typewriter should be turned off before you leave it in the evening and should be cleaned once a week. Change ribbons on machines when needed. These are to be requisitioned from the Merchandise Coordinator on the Office Supplies Requisition Form. A sample of this can be found in the appropriate section of this manual.
2. Specific instructions can be found in the typewriting book, reference materials, or the instruction manual of the particular typewriter you are using.
3. If the machine is electric (particularly an electric typewriter), check to see that it is turned off before you plug it in or unplug it. When you finish using a machine, always see that it is turned off.
4. Do not jerk cords out of sockets.
5. Do not set machines on cords.

B. Repair Procedures

1. If a piece of equipment needs repair, fill out the Main Repair Request in duplicate. Note the adjustment needed or the malfunction and type the form on the machine. Give one copy (original) to the Office Coordinator who will take the necessary action. Keep one copy to be placed next to the machine for repairman's use. Sample in reference section.
2. Do not try to repair machine.
3. Employees should assist the Office Coordinator in the care and maintenance of the equipment.

VII. Grievances

A. Do not carry a grudge. If you feel you have been treated unjustly, discuss the matter with your Office Coordinator and/or the General Manager--not with your fellow workers.

PERSONAL HABITS

Your success in your beginning office position, as well as any advancement, will be determined largely by the impression you make on others. Even the satisfaction you derive from your employment will depend on the image you feel and project, your relationships with co-workers, and your efficiency. The image you project is as important as your basic skills.

I. Grooming

Grooming is an important part of an office employee's trade. The job is seldom given to someone who does not look the part or to someone who will not leave a favorable impression on those who associate the employee with the company. Your company cannot be proud of you unless you are proud of yourself and show this pride in your outward appearance.

It goes without saying that cleanliness is the foundation of an attractive appearance. In addition, an attractive physical appearance is essential in order for you to put your best foot forward for the organization. Honestly, now, evaluate yourself--use the form in the reference section of this manual.

FAST BUCKS realizes that you have been hired; and, therefore, you are at least presentable. However, your advancement will depend on the daily attention you pay to your appearance.

Because it is necessary for FAST BUCKS employees to be unexpectedly in the public eye, this company must have requirements that are perhaps more rigid than other departments in the building are asked to follow. Please use YOUR good taste when a doubt arises.

A. Female Employees

1. Hair must be clean, neatly combed, and it should be arranged in an appropriate office style. This eliminates styles that require continual brushing aside with your hand or styles that would be more suitable to party attire.
2. Clothing must be clean, pressed, and coordinated.
3. Fit is important. Skirts that are too tight or too large are not becoming. (Skirts lengths should be stylish but not extreme.) Coordinated pant suits are acceptable. Most garments will require alterations; consider this a part of the care of the clothing. Be sure to consider your total appearance when standing, sitting, or doing the work of the office.

4. When planning and selecting your wardrobe, keep in mind the clothes that you already have. Plan purchases that are adaptable to school, office, and extra-curricular wear.
5. Shoes and hosiery must also be appropriate to office standards. Buy shoes which fit and can be kept attractive and clean. If the shoes are of an open style, plan your hosiery so a reinforced heel or toe does not show. It is a good idea always to carry an extra pair of hose for an emergency.
6. Always dress in a fashion in which you would be proud to be seen by a new acquaintance or an important person. Remember, overdressing is as unattractive as underdressing, and fads are for your non-business hours.
7. Wear makeup that is becoming, not gaudy.
8. Avoid personal grooming at your desk.

B. Male Employees

1. Hair should be cut in a style and length that is acceptable in the business world. Hair must be clean and neatly combed to be acceptable anywhere.
2. Clothes must be clean, well pressed, and coordinated. What is acceptable for "goofing off" is not attractive in a business setting.
3. Dark socks and well-kept shoes are a part of the basic wardrobe of the businessman.
4. A shirt with a tie will be acceptable on Business Day. Male members of the company need not wear a dress shirt everyday. Shirts must, however, always be neat and tucked into your trousers. Sweatshirts are not acceptable in a business situation.

If you have any questions, please check the reference materials that are available to you or address your inquiries to the Personnel Director.

II. Personal Traits

FAST BUCKS and the parent organization (school) are judged by your representation. You can best show your pride in yourself, in FAST BUCKS, and in your school by displaying desirable personal qualities.

A. Pleasantness

Everyone enjoys a nice smile, and it is much easier to gain another person's confidence if he is greeted warmly. Personal annoyances and problems should be forgotten before you enter the office.

B. Dependability

Regular attendance, and proper and prompt completion of work, will mark you as dependable. Although there are days when you would enjoy staying at home, the office is counting on you and will probably make other arrangements (without you) if you are not dependable.

C. Loyalty

No one enjoys hearing a person criticize a company or the superiors for whom he works. Loyalty and respect go hand in hand. You will find it difficult to work for someone you do not respect.

D. Enthusiasm

Those who advance most rapidly are the ones who show enthusiasm not only for their own particular job, but for all the activities of the office. An enthusiastic person needs to know why he does each task and how it fits into the complete picture.

E. Tolerance and genuine concern for others

No one is perfect and not everyone has had the same background or the same advantages.

F. Cooperation

The smooth operation of the office is dependent on the cooperation of every employee. There will be rush periods and slack periods, and everyone will need to cooperate in peak-load periods.

G. Conscientiousness

When everyone is doing his work, there is little time left for unacceptable behavior. Be aware of the position you hold and apply yourself accordingly.

H. Humility

No one enjoys a braggart. You should be humble about opportunities and advantages you have. However, don't be ashamed of, or embarrassed by, your accomplishments. Learn to accept praise graciously.

Getting along with people is an ability that some fortunate individuals seem to have been born with, that others acquire, and that some never seem to develop. It is hard to define, but easy to recognize. It is an ability for which the business world will readily pay a high premium, and, more important, one on which your personal happiness may well depend.

III. Etiquette

Respect is earned, but courtesy is deserved. Being polite to your relatives, friends, and co-workers is as important as being polite to a stranger. Treat others as you want them to treat you.

A. There are a few little courtesies that are particularly important to the successful operation of FAST BUCKS. Please make a special point of observing these courtesies:

1. Sitting on desks is not businesslike or attractive.
2. Chewing gum is very distracting to those around you when you chew improperly. It also interferes with your speech and can be messy. Under no circumstance, pop the gum.
3. Trainees who act like ladies and gentlemen are treated accordingly.
4. It is impolite to stand nearby or interrupt when others are talking. Wait your turn.
5. A smile and show of enthusiasm reflects an interest in your work. "I don't care" is an acceptance to join the "I could care less club."

IV. Work Habits

A. In order to do your work in the most efficient manner possible, it is wise to remember these tips:

1. All materials and tools should be located within easy reach. When forms get low, fill out an Office Supplies Requisition Form to reorder and forward to Merchandise Coordinator.
2. Sequence of operations should be devised so that you can do your work with rhythmic motions.
3. Motions should be as simple as possible to reduce fatigue.

B. Neatness

1. In machine care, desk arrangement, and operating procedures, neatness is an inseparable part of your job as a competent office employee. Clean type, clean hands, clean paper, fresh ribbon, clean erasures, careful assembling and stapling of enclosures, neat folding, sealing and stamping are all important factors. They are essential to business writing if the complete message is to attract favorable attention, command respect for the firm's methods and standards, and gain a favorable response.

C. Accuracy

1. Business competition makes no allowance for errors. Dates figures, promises, guarantees, and other facts must be abso-

lutely accurate and be presented in clear and unmistakable form. Do your best and double check your work to be on the safe side.

2. Any work that you do involving figures should be proved by refiguring the problem on a machine. This proves not only your typing, but also the mathematics of the person who originates the paper.

D. Economy of Materials
   1. The cost of paper and other office supplies is high. Use the supplies that you need, but preserve the rest as you would any other valuable property.

E. Time Consciousness
   1. Time = Money
   2. Another employee may be waiting for the work you are producing. Be sure that your inefficiency does not cause a bottleneck of work in the office. Keep busy. If you are caught up, ask the Office Coordinator for additional work or ask to help other members with their workload.

F. Improvement of Performance
   1. As you perform your daily duties, watch for better ways to do things.
   2. As the person who is actually on the job, you are in the best position to recognize changes and to know what should be done to improve the performance of that job.

Your adherence to these suggestions will assure a pleasant business experience for you, your co-workers, and your employer.

JOB DESCRIPTION

ADMINISTRATIVE ASSISTANT

Reports to: Proprietor

Job Responsibilities:

1. Handle all personal-business correspondence for the proprietor.
2. Dust and care for desk and desk accessories of proprietor.
3. Answer and place telephone calls for proprietor.
4. Assist proprietor in supervision.
5. Make appointments for and with proprietor.
6. Assist with general work when time is available and/or requested.
7. Maintain files for proprietor.

Materials Needed:	Forms Needed:
Telephone	FBG 10
Typewriter	FBG 14
Desk Calendar	FBG 15
File Cabinet	
Calculator	

JOB DESCRIPTION

GENERAL MANAGER

Reports to: Proprietor

Job Responsibilities:

1. Help to supervise office.
2. Assist personnel director in selection, evaluation and promotion of employees.
3. Compose all correspondence related to station.
4. Work with controller in establishing business budgets.
5. Evaluate financial status and make decisions about future operations.
6. Work with controller in determining financial policies (cash discounts, trade discounts, and credit limits).
7. Work with merchandising coordinator for advertising promotions, vendor selections, freight policies, and general inventory policies.
8. Analyze work flow, time study, and cost.
9. Handle public relations.
10. Reassign personnel on a temporary basis to maintain work flow.

Materials Needed:	Forms Needed:
Telephone	FBG 10
Electronic Calculator	FBG 14
Desk Accessories (special)	FBG 15

JOB DESCRIPTION

ASSISTANT GENERAL MANAGER

Reports to: General Manager

Job Responsibilities:

1. Assist the general manager.
2. Learn all functions of the general manager's position. (If successful, this person would become the next general manager.)
3. Assist with public relations.

Materials Needed:

Telephone
Desk Accessories
Typewriter
Calculator

Forms Needed:

FBG 10
FBG 14
FBG 15

JOB DESCRIPTION

PERSONNEL DIRECTOR

Reports to: General Manager

Job Responsibilities:

1. Assist general manager in assigning, evaluating, and promoting employees.
2. Conduct employees' training sessions.
3. Assist in determining personnel policies:
   - a. Working hours
   - b. Attendance
   - c. Payroll
   - d. Grievances
   - e. Labor relations
   - f. General information
4. Maintain personnel records.
5. Organize social activities
6. Conduct educational programs
   - a. Safety
   - b. Human relations
   - c. Club activities
7. Write letters relating to personnel records.
8. Issue and collect time cards.
9. Assist in analyzing work flow, time study, and cost.
10. Handle public relations.
11. Prepare a company newspaper.
12. Maintain personnel forms in appropriate order.

Materials Needed:

Typewriter
Calculator
File Cabinet
Telephone
Audio Visual Equipment

Forms Needed:

FBG 1
FBG 2
FBG 3
FBG 4
FBG 5
FBG 10
FBG 12
FBG 15

JOB DESCRIPTION

OFFICE COORDINATOR

Reports to: General Manager

Job Responsibilities:

1. Handle incoming and outgoing mail.
2. Greet guests and request that they register.
3. Assume responsibility for maintenance and general housekeeping.
4. Keep record of messages left and see that they are properly distributed. (Emergency--at once and delivered personally; others, by message form.)
5. Do routine typing and other tasks assigned by proprietor.
6. Assume responsibility for refreshment area.
7. Receive maintenance repair requests, log them on individual machine cards, route requests to the proprietor.
8. Handle switchboard if available.
9. Make appointments, cancel appointments, record messages, etc. for all personnel EXCEPT proprietor.
10. Maintain general forms used in simulation in appropriate order.
11. Check reference material in/out of office library for loan to employees. A library card is kept for each item that might be loaned.
12. Maintain general office files.
13. Deliver inter-office mail.
14. Duplicate forms as needed by merchandise coordinator.
15. Maintain petty cash fund and records.
16. Keep company bulletin board attractive.

Materials Needed:

Telephone
Typewriter
File Cabinet
Guest Register
Reference Materials
Petty Cash Box
Calculator
Receipt Book
Postage Meter
Postage Scale
Desk Accessories

Forms Needed:

FBG 10
FBG 11
FBG 13
FBG 14
FBG 15
FBG 16
FBG 17

JOB DESCRIPTION

CONTROLLER

Reports to: General Manager

Job Responsibilities:

1. Supervise the accounting department.
2. Prepare payroll tax reports.
3. Prepare sales tax report.
4. Prepare income tax report.
5. Prepare personal property tax report.
6. Maintain general ledger.
7. Maintain general journal.
8. Prepare, record, and authorize payroll vouchers.
9. Prepare financial statements.
10. Determine financial policies (depreciation, sale of fixed assets, etc.)
11. Determine royalties.
12. Work with general manager to prepare budgets.
13. Maintain fixed asset records.
14. Maintain accounting forms in appropriate order.

Materials Needed:

- Typewriter
- Calculator
- File Cabinet
- Telephone
- Desk Accessories

Forms Needed:

- FBG 10
- FBG 12
- FBG 13
- FBG 14
- FBG 15
- FBA 1
- FBA 11
- FBA 13
- FBA 17

JOB DESCRIPTION

VOUCHER CLERK

Reports to: Controller

Job Responsibilities:

1. Receive all invoices for purchases and expenses.
2. Verify the amounts and terms of source document.
3. Prepare vouchers from source documents.
4. Obtain approval of the voucher from the controller.
5. Record the voucher in the voucher register.
6. File the unpaid voucher in the "unpaid vouchers file" according to date on which cash payment is to be made.
7. Give vouchers to cashier for payment on due dates.
8. Record paid voucher on voucher register.
9. File the paid voucher in "paid vouchers file."

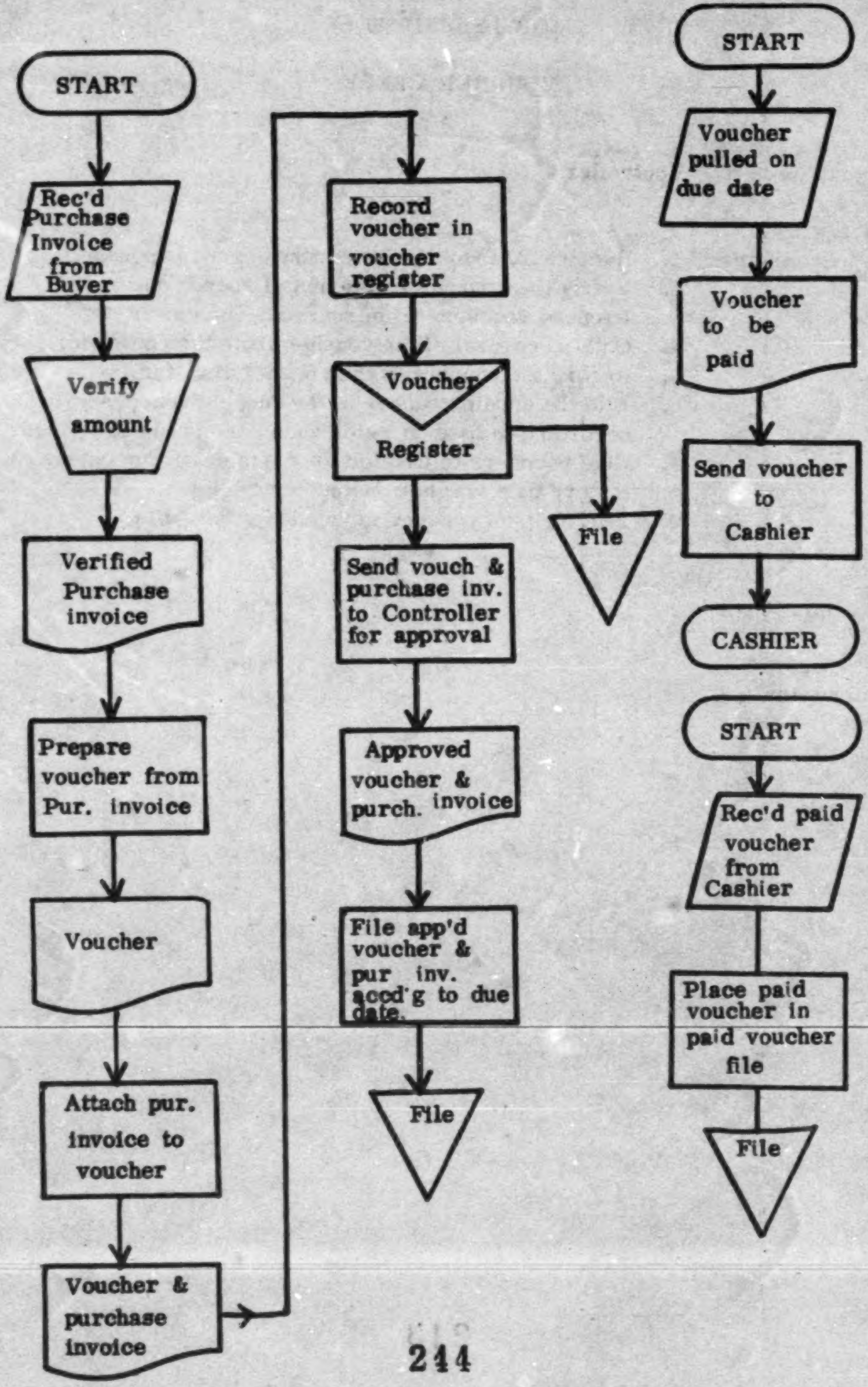
Materials Needed:

Typewriter
Calculator
File Cabinet

Forms Needed:

FBA 4
FBA 7

VOUCHER CLERK


START
Rec'd Purchase Invoice from Buyer
Verify amount
Verified Purchase invoice
Prepare voucher from Pur. invoice
Voucher
Attach pur. invoice to voucher
Voucher & purchase invoice
Record voucher in voucher register
Voucher Register
File
Send vouch & purchase inv. to Controller for approval
Approved voucher & purch. invoice
File app'd voucher & pur inv. accd'g to due date.
File
START
Voucher pulled on due date
Voucher to be paid
Send voucher to Cashier
CASHIER
START
Rec'd paid voucher from Cashier
Place paid voucher in paid voucher file
File

JOB DESCRIPTION

ACCOUNTS RECEIVABLE CLERK

Reports to: Controller

Job Responsibilities:

1. Prepare accounts receivable ledger.
2. Receive invoices from billing clerk.
3. Record in sales journal.
4. Post to accounts receivable ledger.
5. File invoices in customers' file.
6. Handle cash receipts:
   a. Post from cash receipts journal to accounts receivable ledger.
   b. Post from general journal to accounts receivable ledger.
7. Prepare customers' statements.
8. Write collection letters.
9. Verify credit limits.
10. Prepare schedule of accounts receivable by age.

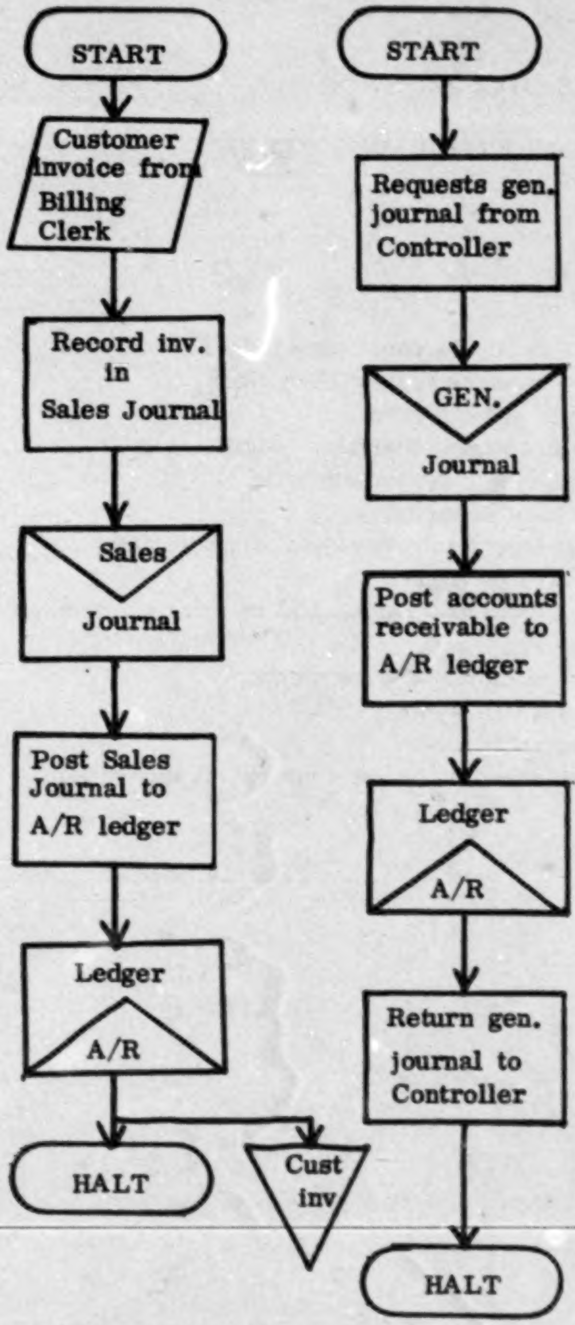
Materials Needed:

Calculator
Typewriter
Telephone
Desk Accessories
File Drawer

Forms Needed:

FBA 2
FBA 12
FBA 15

ACCOUNTS RECEIVABLE


START
Customer invoice from Billing Clerk
Record inv. in Sales Journal
Sales Journal
Post Sales Journal to A/R ledger
Ledger A/R
HALT
Cust inv
START
Requests gen. journal from Controller
GEN. Journal
Post accounts receivable to A/R ledger
Ledger A/R
Return gen. journal to Controller
HALT
START
Request cash receipts journal from Cashier
C/R Journal
Post cash receipts to A/R ledger
Ledger A/R
Return cash Receipts J. to Cashier
HALT

JOB DESCRIPTION

BILLING CLERK

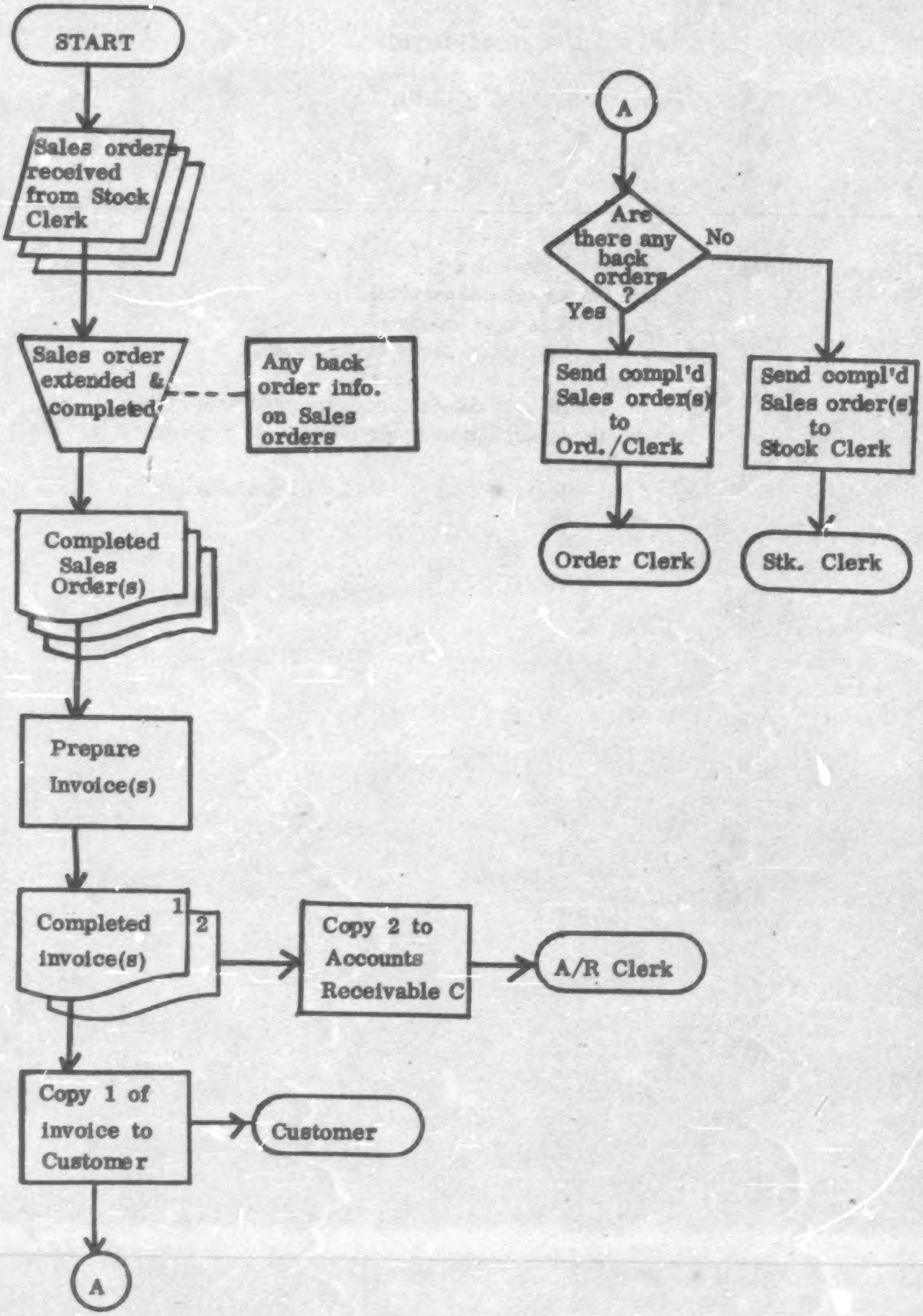
Reports to: Controller

Job Responsibilities:

1. Receive sales orders.
2. Make extensions and total.
3. Compute freight charges.
4. Prepare sales invoices in duplicate.
5. Mail original to customer.
6. Give duplicate copy to accounts receivable clerk.
7. Send sales order to order clerk if no back order is required.
8. Send sales order to stock clerk if back order is required.

Materials Needed:	Forms Needed:
Typewriter	FBA 14
Calculator	
Freight Charge Table	

BILLING CLERK


START
Sales orders received from Stock Clerk
Sales order extended & completed
Any back order info. on Sales orders
Completed Sales Order(s)
Prepare Invoice(s)
Completed invoice(s)
1
2
Copy 2 to Accounts Receivable C
A/R Clerk
Copy 1 of invoice to Customer
Customer
A
A
Are there any back orders ?
No
Yes
Send compl'd Sales order(s) to Ord./Clerk
Order Clerk
Send compl'd Sales order(s) to Stock Clerk
Stk. Clerk

JOB DESCRIPTION

CASHIER

Reports to: Controller

Job Responsibilities:

1. Receive customers' checks.
2. Record in cash receipts journal.
3. Prepare deposit slip in duplicate--deliver deposit and file duplicate copy.
4. Receive approved vouchers from voucher clerk.
5. Verify amount of voucher.
6. Compute cash discount when applicable.
7. Record checks in check register.
8. Prepare and sign checks.
9. Mail checks.
10. Prepare cash proof periodically.
11. Deposit payroll checks in special account.
12. Reconcile bank statement and file.

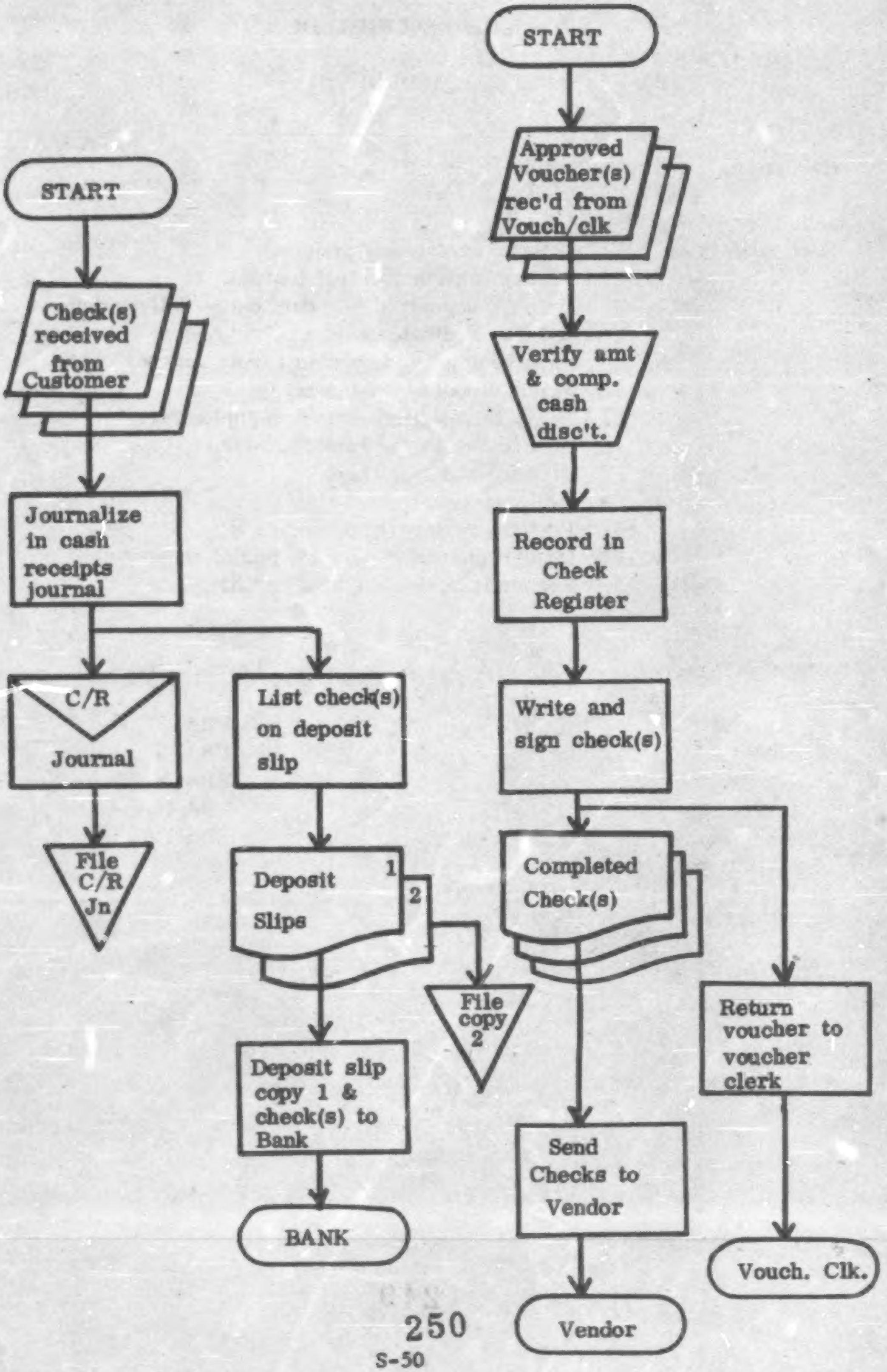
Materials Needed:

Typewriter
Calculator
Check Protector
File Drawer
Paid Stamp
Bank Stamp

Forms Needed:

FBA 3
FBA 5
FBA 8
FBA 10A
FBA 10B

CASHIER


START
Check(s) received from Customer
Journalize in cash receipts journal
C/R Journal
File C/R Jn
List check(s) on deposit slip
Deposit Slips
1
2
File copy 2
Deposit slip copy 1 & check(s) to Bank
BANK
START
Approved Voucher(s) rec'd from Vouch/clk
Verify amt & comp. cash disc't.
Record in Check Register
Write and sign check(s)
Completed Check(s)
Return voucher to voucher clerk
Vouch. Clk.
Send Checks to Vendor
Vendor

JOB DESCRIPTION

PAYROLL CLERK

Reports to: Controller

Job Responsibilities:

1. Receive time cards from personnel director.
2. Compute and verify hours.
3. Compute earnings and deductions.
4. Prepare payroll register.
5. Post to employees individual earnings records.
6. Prepare and type payroll checks (if available, use machine or pegboard).
7. Forward payroll checks and payroll register to controller.
8. Prepare W-2's for each employee at the end of the calendar year.

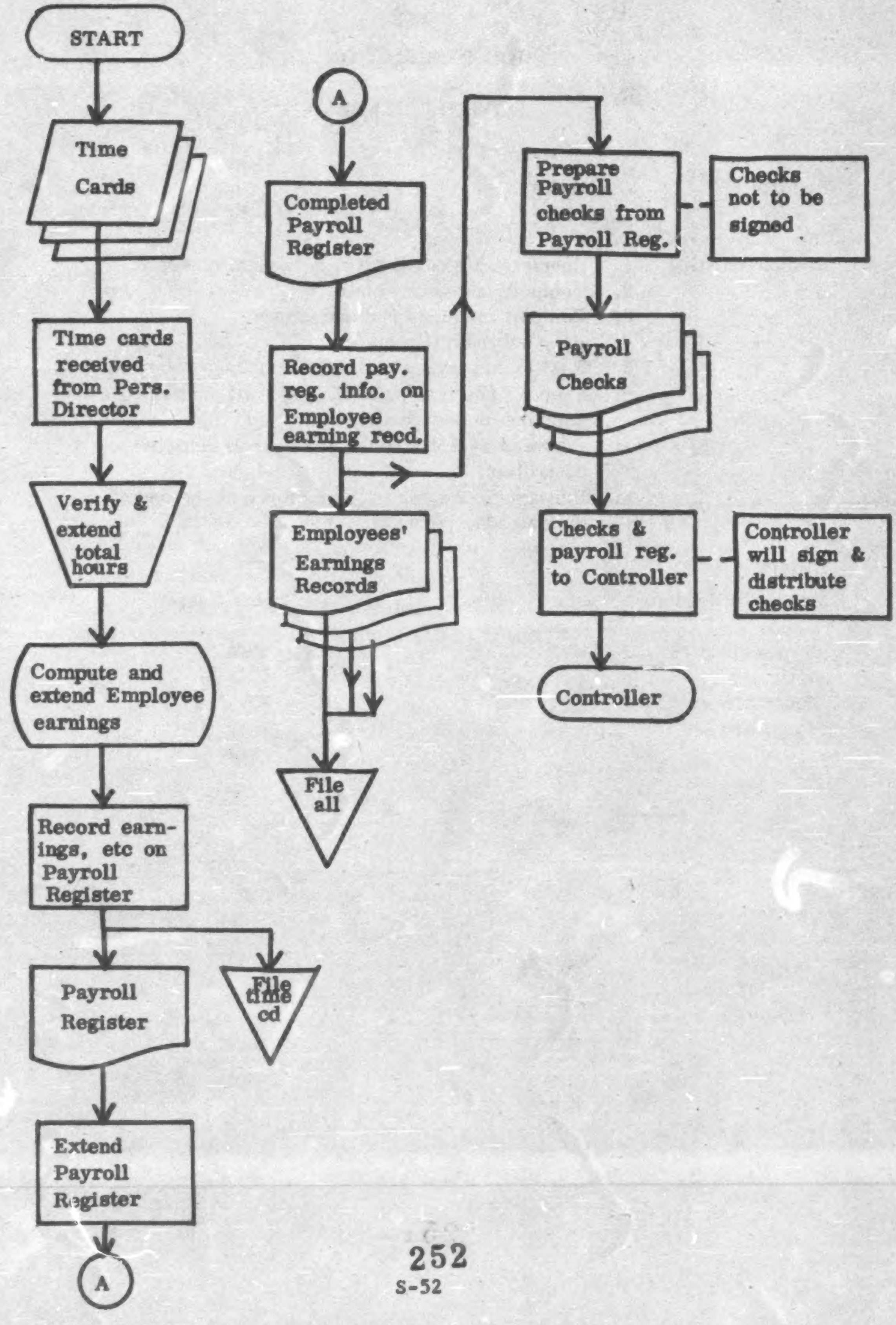
Materials Needed:

Typewriter
Calculator
File Drawer
Pegboard

Forms Needed:

FBA 6
FBA 9
FBA 16

PAYROLL


START
Time Cards
Time cards received from Pers. Director
Verify & extend total hours
Compute and extend Employee earnings
Record earnings, etc on Payroll Register
Payroll Register
File time cd
Extend Payroll Register
A
A
Completed Payroll Register
Record pay. reg. info. on Employee earning recd.
Employees' Earnings Records
File all
Prepare Payroll checks from Payroll Reg.
Checks not to be signed
Payroll Checks
Checks & payroll reg. to Controller
Controller will sign & distribute checks
Controller

JOB DESCRIPTION

MERCHANDISING COORDINATOR

Reports to: General Manger

Job Responsibilities:

1. Supervise merchandising department.
2. Purchase and disburse office supplies.
3. Request credit from vendors.
4. Request quotations on merchandise and maintain company's catalog.
5. Follow up on merchandise ordered but not received within a reasonable time period.
6. Determine policy and method of shipment.
7. Manage sale promotions and advertisement.
8. Handle special situations dealing with merchandise purchased or sold.
9. Initiate credit memorandums for sales returns and allowance--to be prepared in triplicate.
   a. Copy one to customer.
   b. Copy two to accounts receivable clerk.
   c. Copy three to stock clerk.
10. Determine minimum and maximum inventory quantities.
11. Maintain merchandising forms in appropriate order.

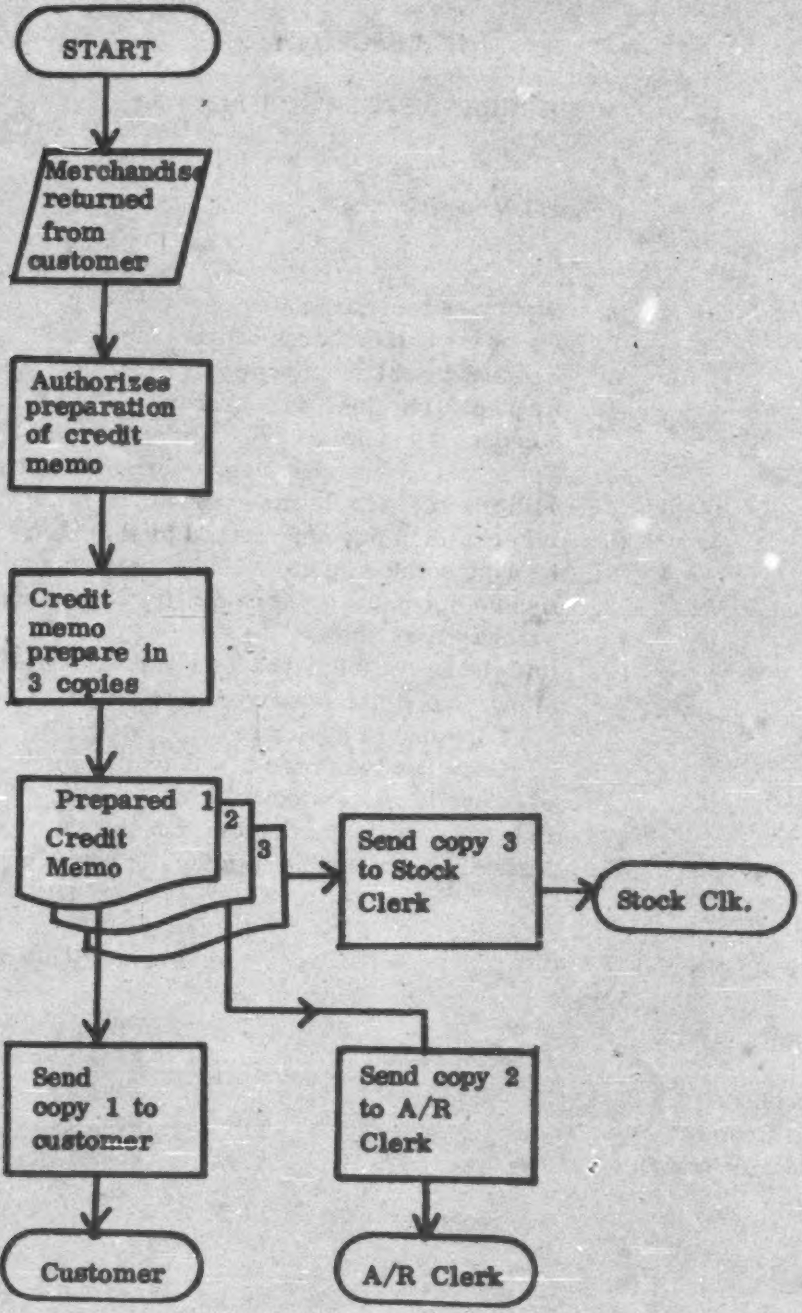
Materials Needed:

Typewriter
Calculator
Telephone
File Cabinet
Desk Accessories

Forms Needed:

FBG 10
FBG 12
FBG 13
FBG 14
FBG 15
FBG 7

MERCHANDISE COORDINATOR


START
Merchandise returned from customer
Authorizes preparation of credit memo
Credit memo prepare in 3 copies
Prepared Credit Memo
1
2
3
Send copy 3 to Stock Clerk
Stock Clk.
Send copy 1 to customer
Send copy 2 to A/R Clerk
Customer
A/R Clerk

JOB DESCRIPTION

ORDER CLERK

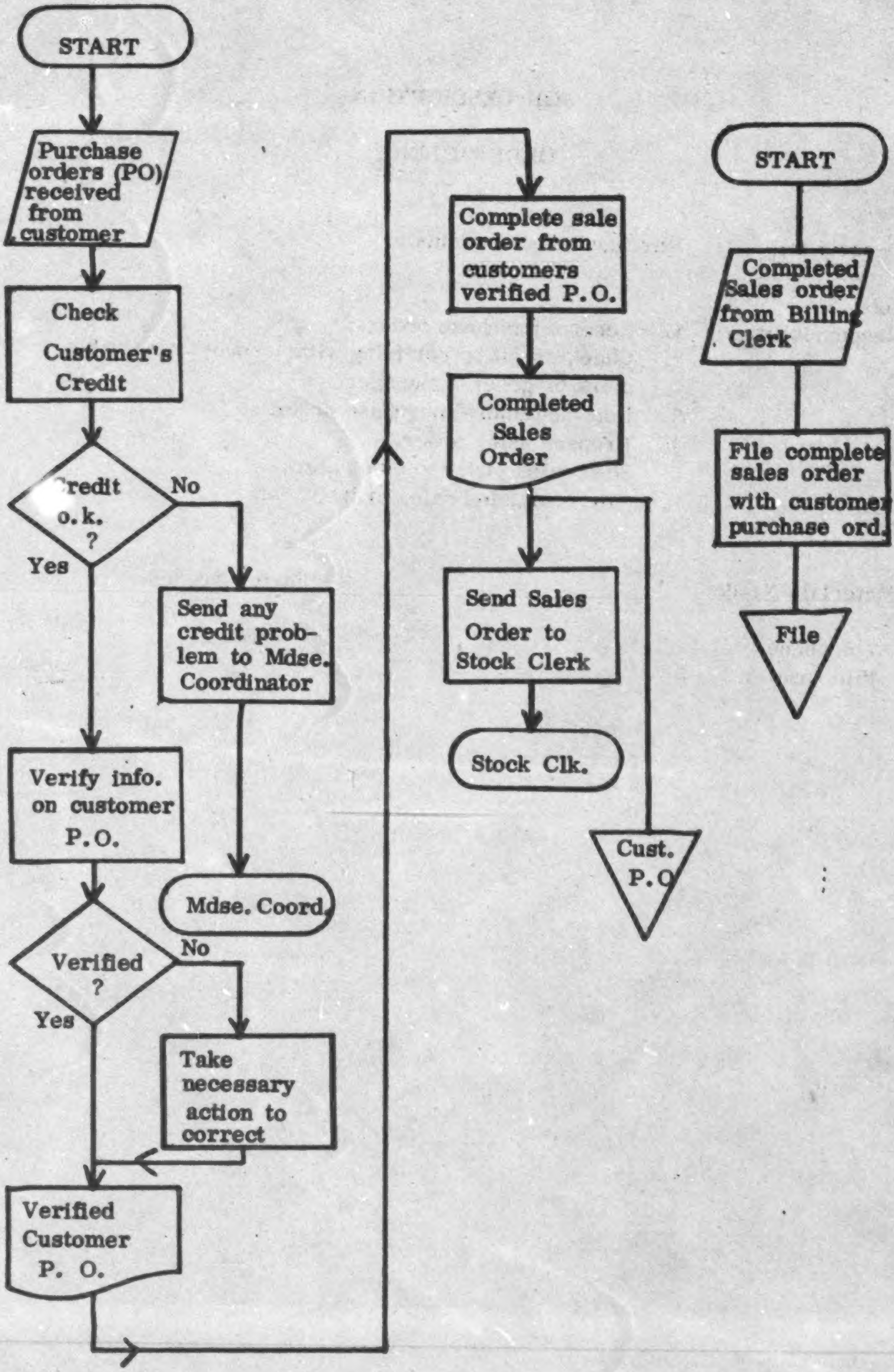
Reports to: Merchandising Coordinator

Job Responsibilities:

1. Receive purchase orders.
2. Check credit by verifying with accounts receivable clerk or general manager.
3. Edit customers' purchase orders.
4. Prepare sales order.
5. Send sales order to stock clerk.
6. File completed sales order.

Materials Needed:	Forms Needed:
Telephone	FBM 1
File Drawer	

ORDER CLERK


START
Purchase orders (PO) received from customer
Check Customer's Credit
Credit o.k. ?
No
Yes
Send any credit problem to Mdse. Coordinator
Mdse. Coord.
Verify info. on customer P.O.
Verified ?
No
Yes
Take necessary action to correct
Verified Customer P. O.
Complete sale order from customers verified P.O.
Completed Sales Order
Send Sales Order to Stock Clerk
Stock Clk.
Cust. P.O
START
Completed Sales order from Billing Clerk
File complete sales order with customer purchase ord.
File

JOB DESCRIPTION

BUYER

Reports to: Merchandising Coordinator

Job Responsibilities:

1. Receive purchase requisitions from stock clerk.
2. Select appropriate vendor.
3. Prepare purchase order in triplicate.
4. Record purchase order on log.
5. Send one copy to stock clerk.
6. File one copy.
7. Mail original copy to vendor.
8. Receive two invoices.
9. Pull purchase order and match with invoice when received from stock clerk.
10. Compare invoice with purchase order, verify and mark off.
11. Update purchase order log.
12. Authorize invoice for payment.
13. Send copy one invoice to voucher clerk.
14. File copy two with purchase order.
15. Maintain vendors' catalogs.

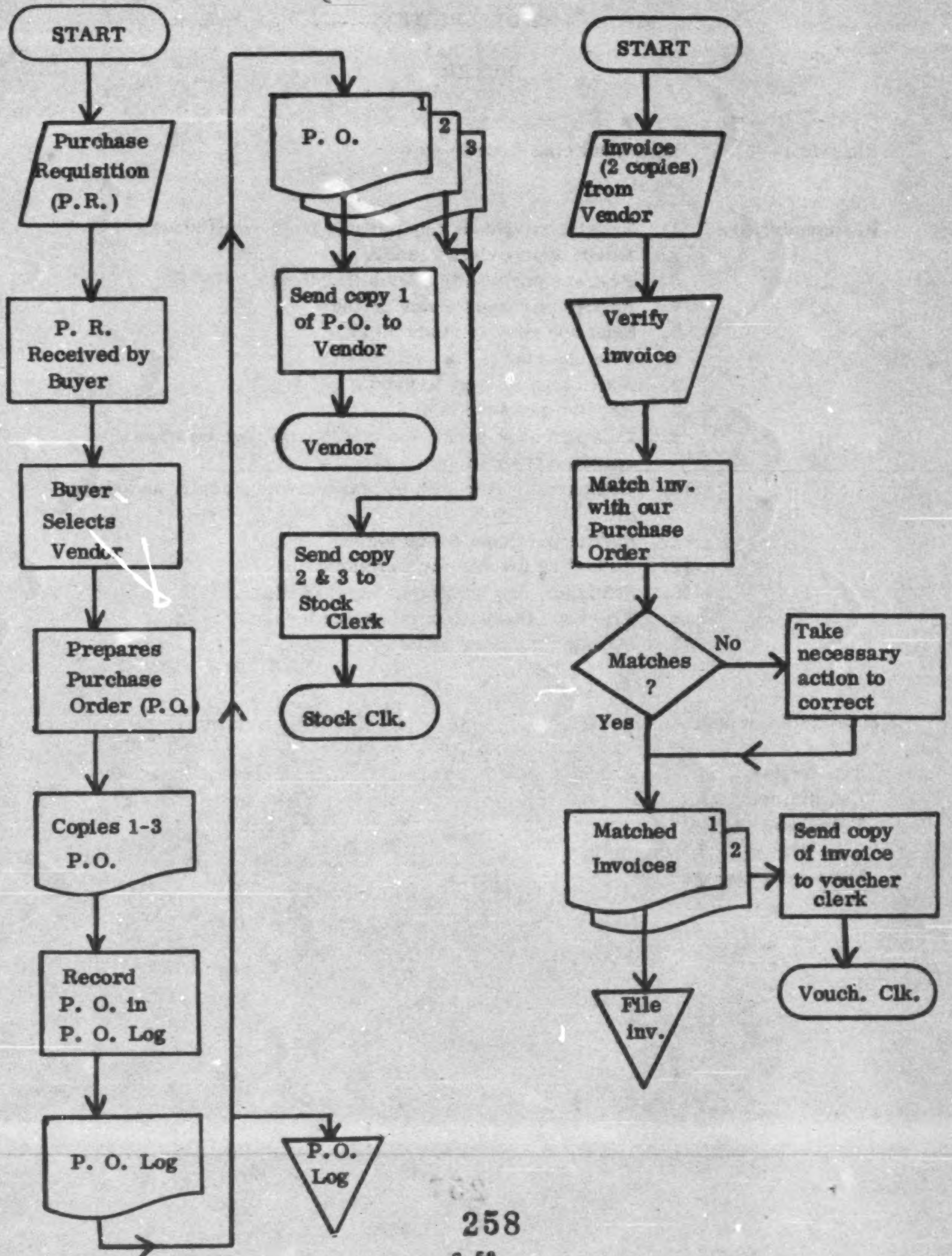
Materials Needed:

Typewriter
Calculator
Telephone
File Drawer
Vendors' Catalogs

Forms Needed:

FBG 10
FBM 5
FBM 6

BUYER


START
Purchase Requisition (P.R.)
P. R. Received by Buyer
Buyer Selects Vendor
Prepares Purchase Order (P.O.)
Copies 1-3 P.O.
Record P. O. in P. O. Log
P. O. Log
P.O. Log
P. O.
1
2
3
Send copy 1 of P.O. to Vendor
Vendor
Send copy 2 & 3 to Stock Clerk
Stock Clk.
START
Invoice (2 copies) from Vendor
Verify invoice
Match inv. with our Purchase Order
Matches ?
No
Yes
Take necessary action to correct
Matched Invoices
1
2
Send copy of invoice to voucher clerk
Vouch. Clk.
File inv.

JOB DESCRIPTION

STOCK CLERK

Reports to: Merchandising Coordinator

Job Responsibilities:

1. Handle sales orders.
    a. Receive sales orders.
    b. Deduct sales from inventory cards.
    c. Indicate quantities shipped and back ordered on sales orders.
    d. Record sales on shipping log.
    e. Send sales orders to billing clerk.
2. Prepare purchase requisitions on back orders.
    a. Send one copy to buyer.
    b. File one copy.
3. Handle vendors' invoices.
    a. Receive invoices from vendors.
    b. Verify receipt of merchandise.
    c. Add merchandise to inventory cards.
    d. Send two copies to buyer.
4. Handle back orders.
    a. Receive incomplete sales order from billing clerk.
    b. File incomplete sales order until merchandise arrives (back order file.)
    c. Mark off inventory cards.
    d. Mark date when back orders are shipped.
    e. Return sales orders to billing clerk.

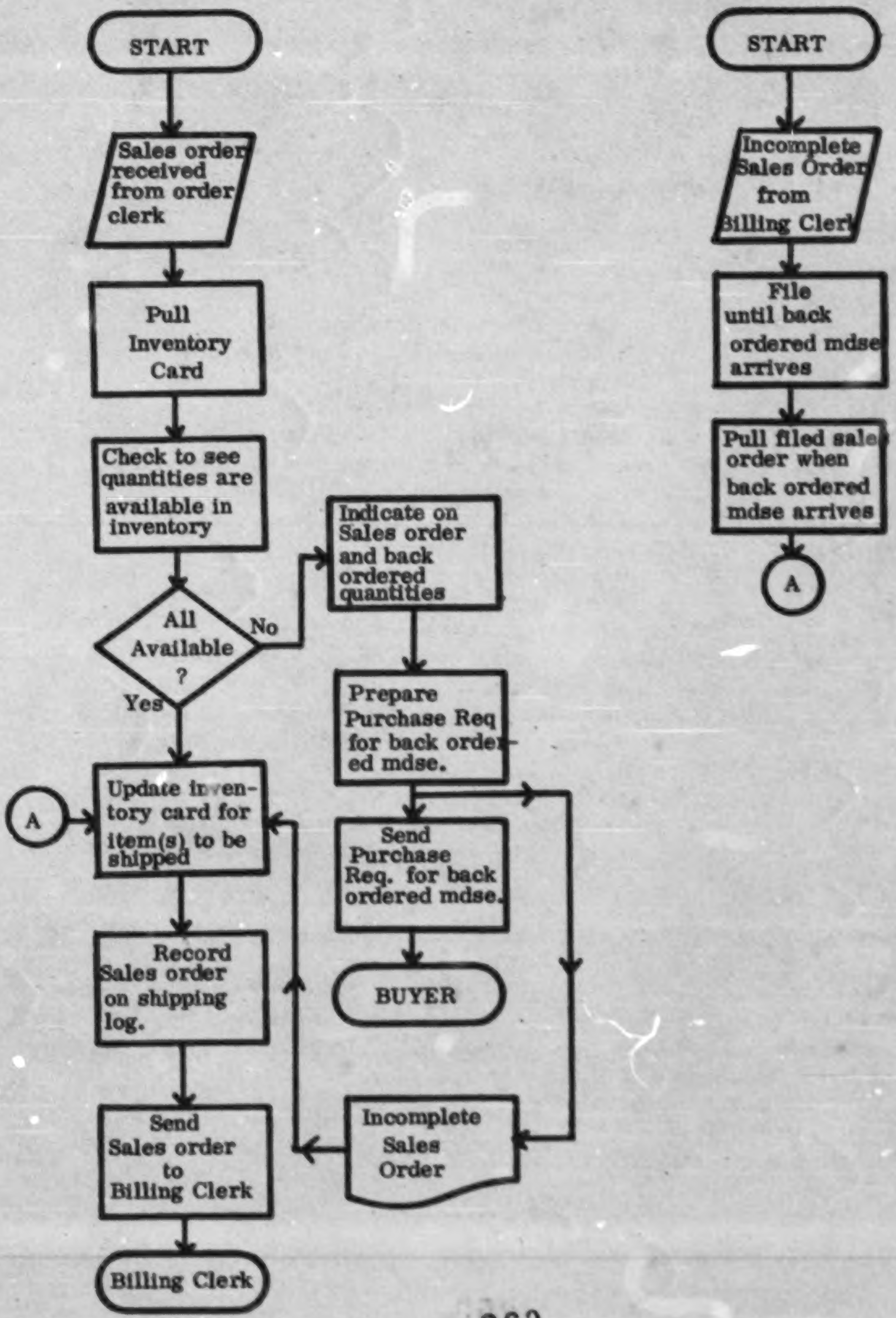
Materials Needed:

Typewriter
Calculator
File Drawer
Stamps for "Received"
"Back Ordered"
Inventory Card File

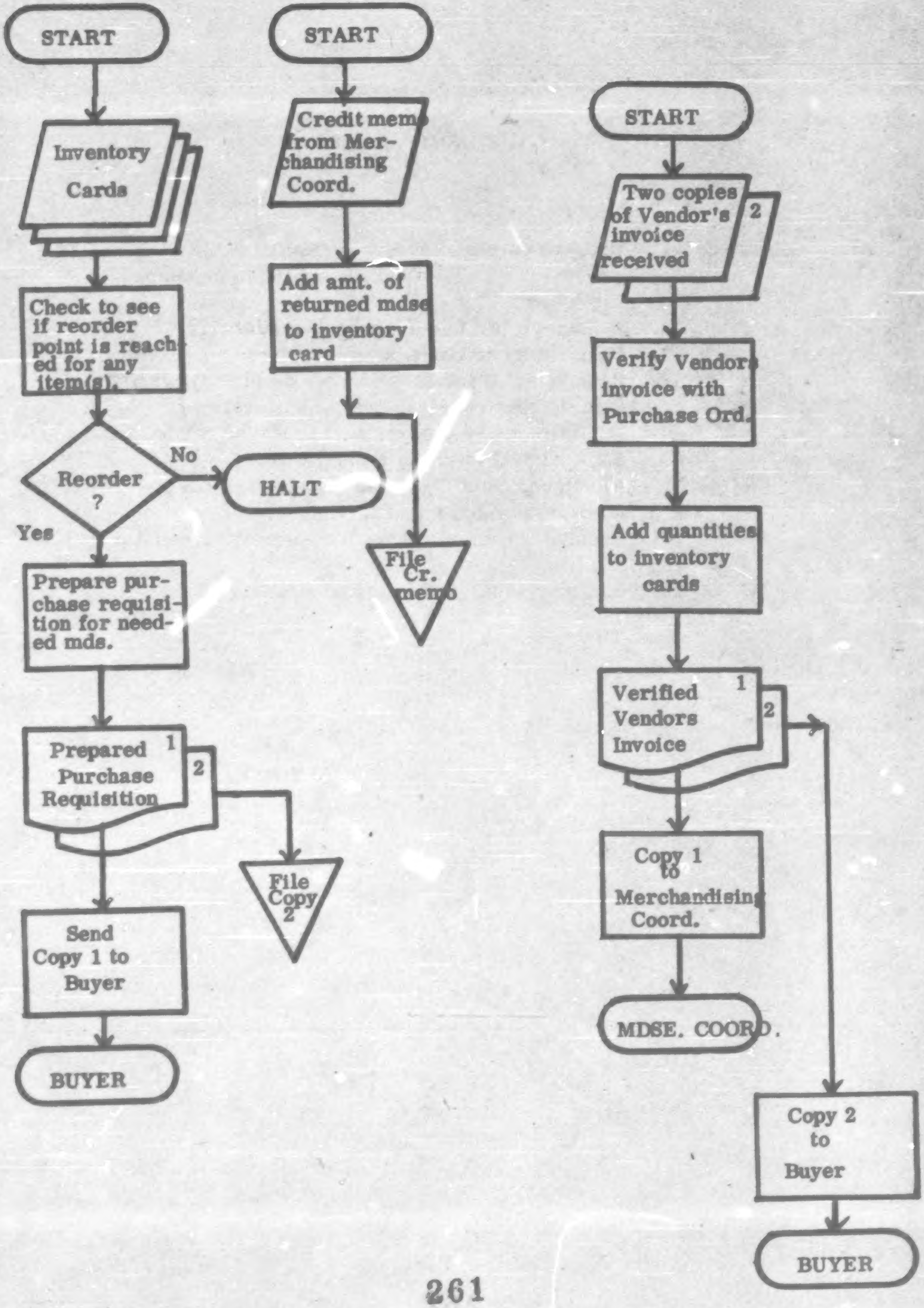
Forms Needed:

FBM 2
FBM 3
FBM 4

STOCK CLERK


START
Sales order received from order clerk
Pull Inventory Card
Check to see quantities are available in inventory
All Available ?
No
Yes
Indicate on Sales order and back ordered quantities
Prepare Purchase Req for back ordered mdse.
Send Purchase Req. for back ordered mdse.
BUYER
A
Update inventory card for item(s) to be shipped
Record Sales order on shipping log.
Send Sales order to Billing Clerk
Billing Clerk
Incomplete Sales Order
START
Incomplete Sales Order from Billing Clerk
File until back ordered mdse arrives
Pull filed sales order when back ordered mdse arrives
A

STOCK CLERK


START
Inventory Cards
Check to see if reorder point is reached for any item(s).
Reorder ?
No
HALT
Yes
Prepare purchase requisition for needed mds.
Prepared Purchase Requisition
1
2
File Copy 2
Send Copy 1 to Buyer
BUYER
START
Credit memo from Merchandising Coord.
Add amt. of returned mdse to inventory card
File Cr. memo
START
Two copies of Vendor's invoice received
2
Verify Vendors invoice with Purchase Ord.
Add quantities to inventory cards
Verified Vendors Invoice
1
2
Copy 1 to Merchandising Coord.
MDSE. COORD.
Copy 2 to Buyer
BUYER

JOB DESCRIPTION

CUSTOMER SIMULATOR

Job Responsibilities:

1. Prepare purchase orders in duplicate. Mail original to company and file duplicate in company's file folder.
2. Maintain a file folder for each customer.
3. Maintain an accounts payable ledger.
4. Receive sales invoices (source document), verify with purchase orders, post to ledgers.
5. Pay invoices by checks, post to ledger cards.
6. Mail original check to FAST BUCKS.
7. Attach copies of checks to invoices and file in accounts payable folders.
8. Receive cancelled checks from general simulator and file.
9. Initiate special problems and situations.

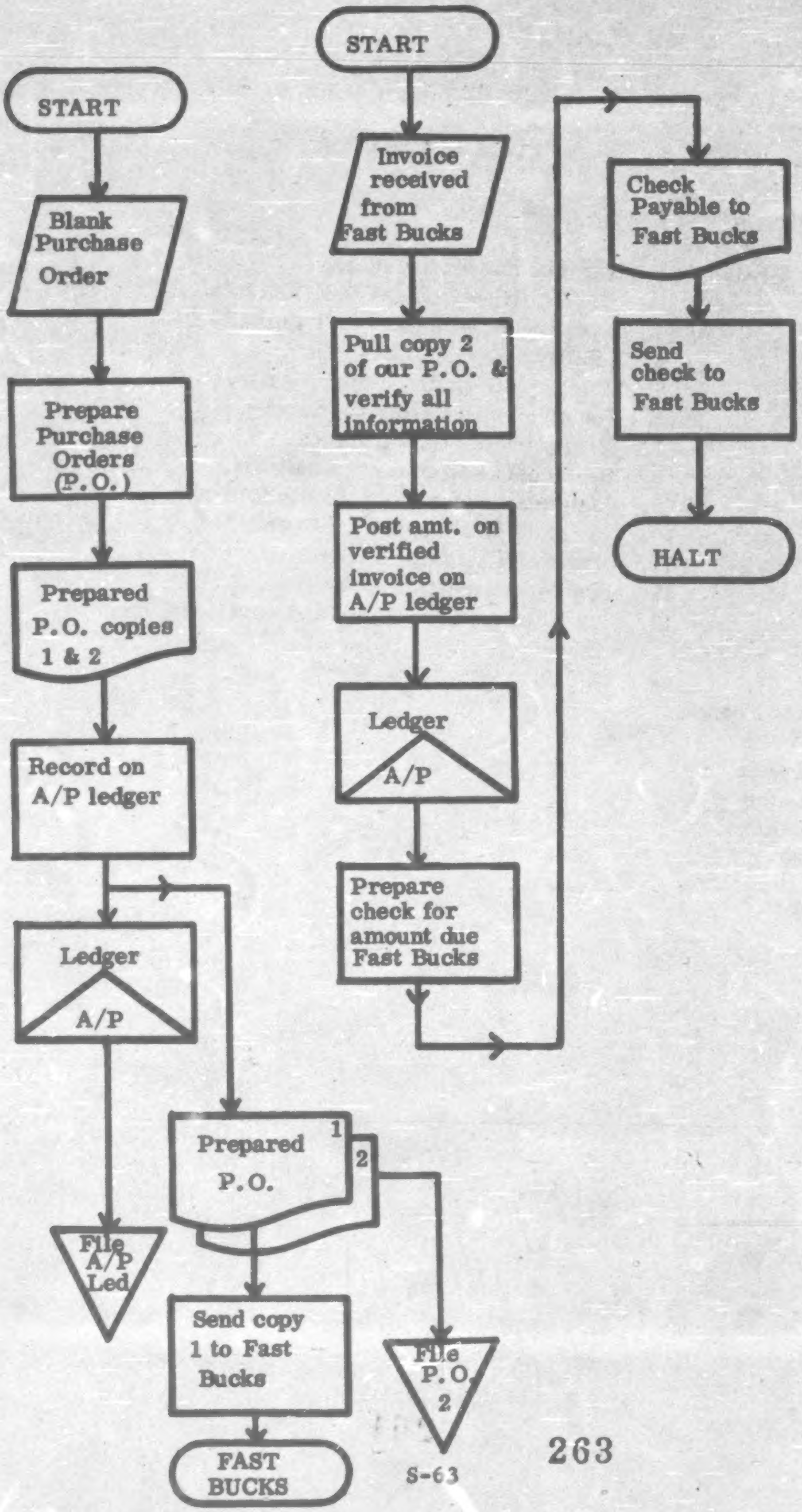
Materials Needed:

Typewriter
Calculator
File Drawer
Telephone

Forms Needed:

SIM 1
SIM 2
SIM 4

CUSTOMER SIMULATOR


START
Blank Purchase Order
Prepare Purchase Orders (P.O.)
Prepared P.O. copies 1 & 2
Record on A/P ledger
Ledger
A/P
File A/P Led
Prepared P.O.
1
2
Send copy 1 to Fast Bucks
FAST BUCKS
File P.O. 2
START
Invoice received from Fast Bucks
Pull copy 2 of our P.O. & verify all information
Post amt. on verified invoice on A/P ledger
Ledger
A/P
Prepare check for amount due Fast Bucks
Check Payable to Fast Bucks
Send check to Fast Bucks
HALT

JOB DESCRIPTION

VENDOR SIMULATOR

Job Responsibilities:

1. Receive purchase orders.
2. Verify prices, extensions, and totals.
3. Prepare sales invoice in triplicate.
4. Mail two copies to customer.
5. File third copy in company's file.
6. Receive checks from customers.
7. Verify checks with invoices.
8. Send checks to general simulator.
9. Maintain accounts receivable folders.
10. Maintain an accounts receivable ledger.
11. Post sales orders to ledger cards.
12. Send quotations.
13. Initial special problems and situations.

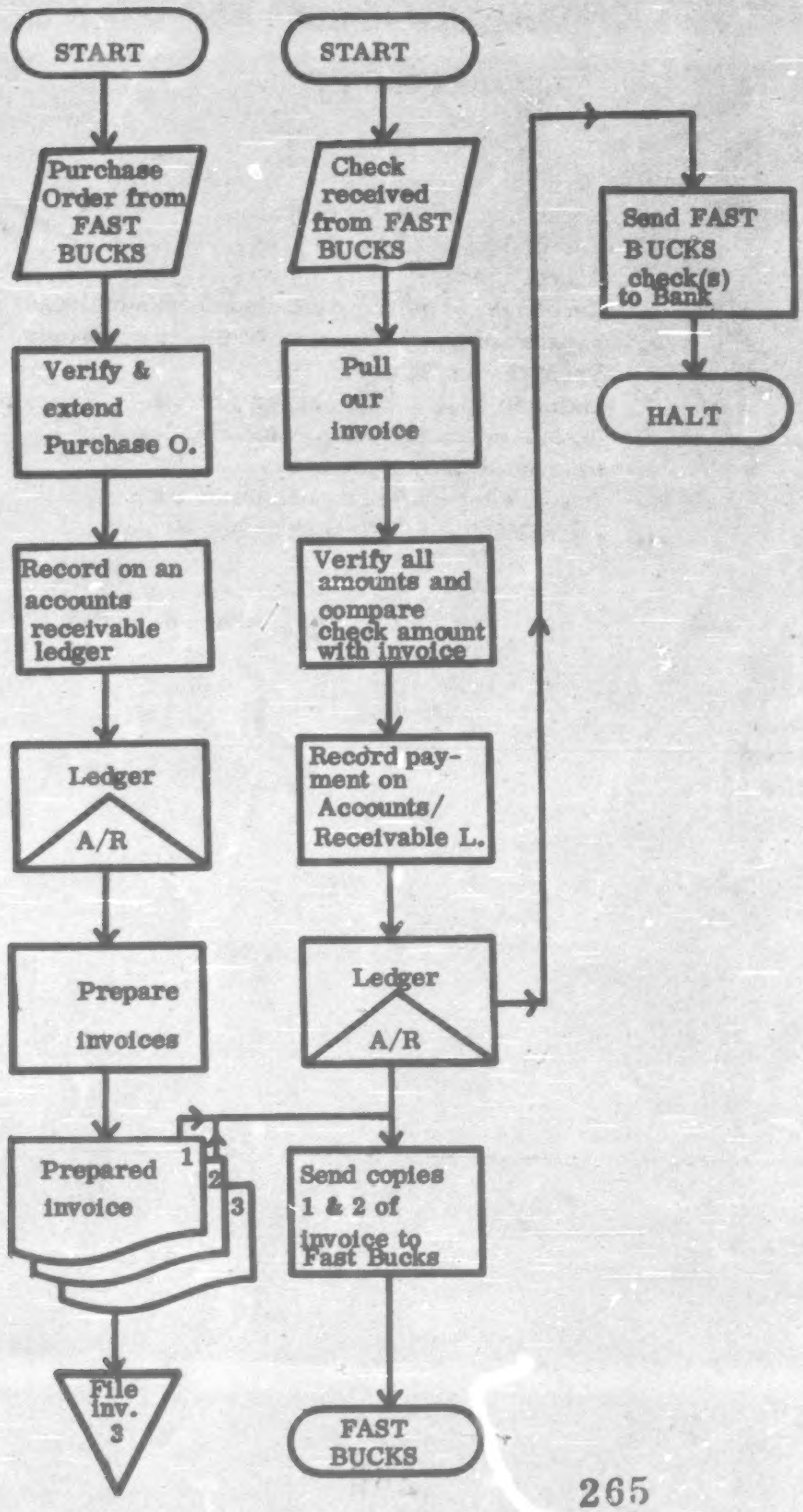
Materials Needed:

Typewriter
Calculator
File Drawer
Telephone

Forms Needed:

SIM 2
SIM 3

VENDOR SIMULATOR


START
Purchase Order from FAST BUCKS
Verify & extend Purchase O.
Record on an accounts receivable ledger
Ledger
A/R
Prepare invoices
Prepared invoice
1
2
3
File inv. 3
START
Check received from FAST BUCKS
Pull our invoice
Verify all amounts and compare check amount with invoice
Record payment on Accounts/ Receivable L.
Ledger
A/R
Send copies 1 & 2 of invoice to Fast Bucks
FAST BUCKS
Send FAST BUCKS check(s) to Bank
HALT

JOB DESCRIPTION

GENERAL SIMULATOR

Job Responsibilities:

1. Receive deposits and checks.
2. Verify deposits.
3. Cancel checks.
4. Record deposits and cancelled checks on ledger cards.
5. Figure service charges and collection charges.
6. Prepare bank statements.
7. Maintain special account for payroll.
8. Initiate special problems and situations.
9. Return all cancelled checks.
10. Prepare incoming expense items.
11. Audit FAST BUCKS' books when requested.

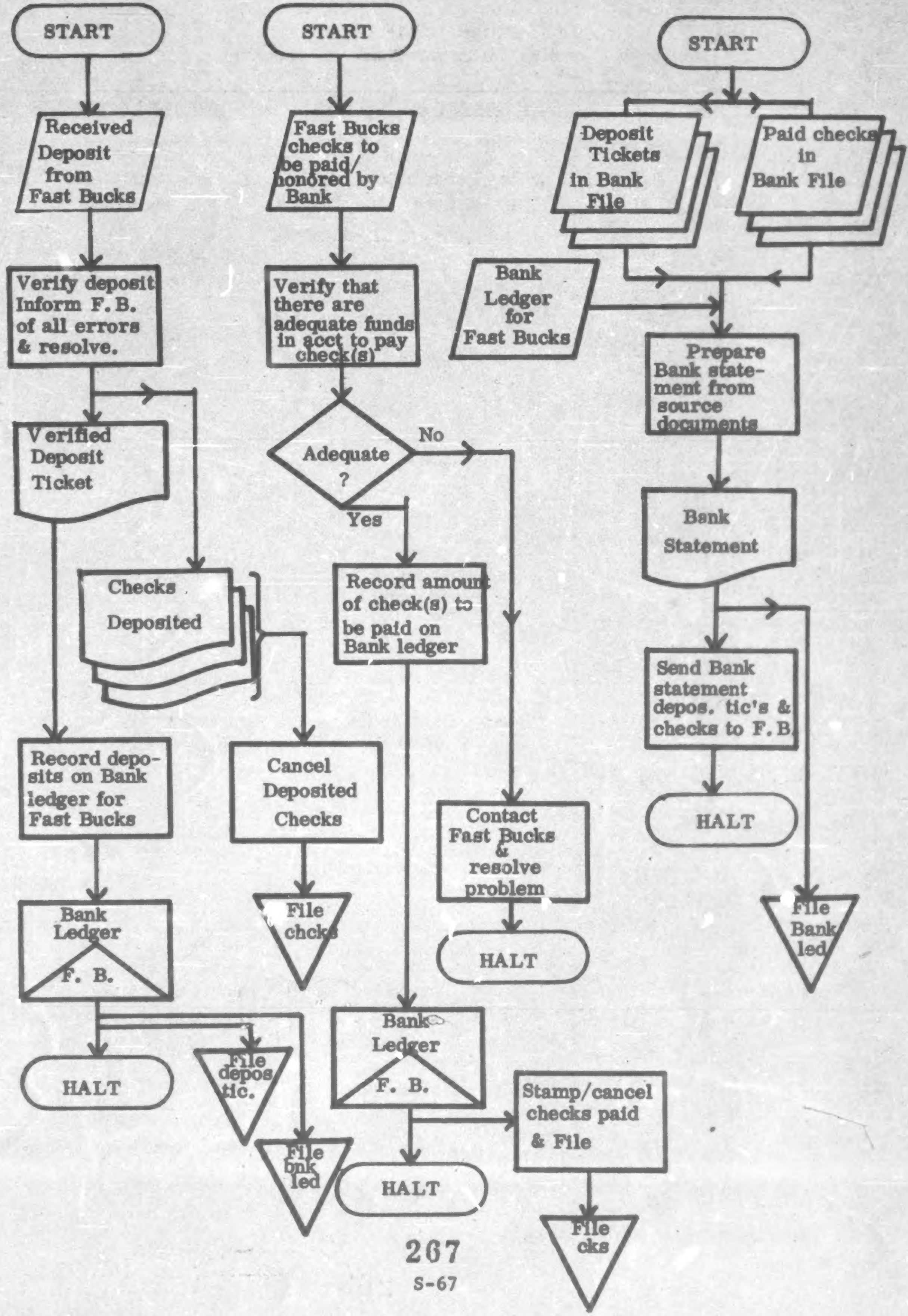
Materials Needed:

Typewriter
Calculator
File Drawer
Cancelled Stamp
Telephone

Forms Needed:

SIM 2
SIM 5

GENERAL SIMULATOR


START
Received Deposit from Fast Bucks
Verify deposit Inform F. B. of all errors & resolve.
Verified Deposit Ticket
Checks Deposited
Record deposits on Bank ledger for Fast Bucks
Bank Ledger
F. B.
HALT
File depos tic.
File bnk led
Cancel Deposited Checks
File chcks
START
Fast Bucks checks to be paid/ honored by Bank
Verify that there are adequate funds in acct to pay check(s)
Adequate ?
No
Yes
Record amount of check(s) to be paid on Bank ledger
Contact Fast Bucks & resolve problem
HALT
Bank Ledger
F. B.
HALT
Stamp/cancel checks paid & File
File cks
START
Deposit Tickets in Bank File
Paid checks in Bank File
Bank Ledger for Fast Bucks
Prepare Bank statement from source documents
Bank Statement
Send Bank statement depos. tic's & checks to F. B.
HALT
File Bank led

FAST BUCKS COMPANY
Suggested Account Titles for Chart of Accounts

Proprietorship	Additions for Partnership	Additions for Corporation
Current Assets		
Cash	Notes Receivable	Stock Subscriptions Receivable
Petty Cash	Interest Receivable	
Accounts Receivable		
Allowance for Bad Debts		Intangible Assets
Merchandise Inventory		Organizational Costs
Office Supplies on Hand		
Prepaid Insurance		
Fixed Assets		
Delivery Equipment		
Accumulated Depreciation		
Office Equipment		
Accumulated Depreciation		
Current Liabilities		
Accounts Payable	Notes Payable	Long-Term Liabilities
Salaries Payable	Interest Payable	Bonds Payable
FICA Payable	Sales Tax Payable	
Employee Income Tax Payable		
Federal Unemployment Payable		
Owner's Equity		
(Teacher's Name), Capital	(Partner 2), Capital	Capital Stock
(Teacher's Name), Drawing	(Partner 2), Drawing	Capital Stock Subscribed
Income and Expense Summary		Retained Earnings
Income		
Sales	Other Income	
Sales Returns & Allowances	Gain on Fixed Assets	
Sales Discounts	Interest Income	
Cost of Merchandise		
Purchases		(Could establish separate accounts for two or more departments)
Purchases Return & Allowances		
Purchases Discounts		
Expenses		
Bad Debts Expense	Mailing List Rental	
Depreciation Expense	Advertising Expense	
Insurance Expense	Royalties Expense	
Miscellaneous Expense		
Payroll Tax Expense	Other Expenses	
Rent Expense	Interest Expense	Organizational Expense
Salary Expense	Loss on Fixed Assets	
Supplies Expense		

APPENDIX

MAILING LIST

MR WILL MILLER ADVISOR
OFFICE EDUCATION ASSN
PERRY HIGH SCHOOL
3737 HARSH
MASSILON OH 44646

ROBERT WELKER ADVISOR
OFFICE EDUCATION ASSN
WAYNE COUNTY JVS
BOX 378
SMITHVILLE OH 44677

GAIL JUSS
OFFICE EDUCATION ASSN
KENT ROOSEVELT HIGH SCHOOL
1400 N MANTUA ST
KENT OH 44240

MR LARRY E TONG
OFFICE EDUCATION ASSN
ASHTABULA COUNTY JVS
STATE RT 167 AND BEATTY RD
JEFFERSON OH 44047

RITA GUTMANN ADVISOR
OFFICE EDUCATION ASSN
RHODES HIGH SCHOOL
5100 BIDDULPH AVE
CLEVELAND OH 44144

MISS DOROTHY HAMA ADVISOR
OFFICE EDUCATION ASSN
JOHN MARSHALL HIGH SCHOOL
3952 W 140TH ST
CLEVELAND OH 44111

JOHN E RENTSCH ADVISOR
OFFICE EDUCATION ASSN
TALAWANDA HIGH SCHOOL
CHESTNUT ST
OXFORD OH 45056

MRS DONNA ARMSTRONG ADVISOR
OFFICE EDUCATION ASSN
HILLSBORO HIGH SCHOOL
WEST MAIN ST
HILLSBORO OH 45133

ROBERTA WOLFE ADVISOR
OFFICE EDUCATION ASSN
WASHINGTON HIGH SCHOOL
340 FIRST ST SE
MASSILON OH 44646

MRS SHIRLEY DOANE
OFFICE EDUCATION ASSN
FIELD HIGH SCHOOL
2900 STATE RT 43
MAGADORE OH 44260

MRS MARY SMITH
OFFICE EDUCATION ASSN
YOUNGSTOWN RAYEN HIGH SCHOOL
250 BENITA
YOUNGSTOWN OH 44505

MRS JUDY WHALEN
OFFICE EDUCATION ASSN
FAIRVIEW HIGH SCHOOL
4507 W 213TH ST
FAIRVIEW PARK OH 44126

MISS R ALSTON ADVISOR
OFFICE EDUCATION ASSN
ADAMS HIGH SCHOOL
3817 E 116TH ST
CLEVELAND OH 44105

MRS NADINE WILCOMB ADVISOR
OFFICE EDUCATION ASSN
GLEN ESTE HIGH SCHOOL
4342 GLEN ESTE WITHAMSVILLE RD
CINCINNATI OH 45245

MRS HELEN MORRIS ADVISOR
OFFICE EDUCATION ASSN
WYOMING HIGH SCHOOL
106 PENDERY AVE
WYOMING OH 45215

MS LINDA HARP ADVISOR
OFFICE EDUCATION ASSN
AMELIA HIGH SCHOOL
PO BOX 176
AMELIA OH 45102

MAILING LIST (con't)

MISS FAYE ROBERTS ADVISOR
OFFICE EDUCATION ASSN
JACKSON HIGH SCHOOL
TROPIC ST
JACKSON OH 45640

MR JOHN RYAN ADVISOR
OFFICE EDUCATION ASSN
TRI COUNTY JVS
RFD [illegible] KIMBERLY RD
NELSONVILLE OH 45764

MISS CAROLYN HOFFMAN
OFFICE EDUCATION ASSN
MONTGOMERY COUNTY JVS
6800 HOKE RD
CLAYTON OH 45315

MRS LINDA SEMPLE ADVISOR
OFFICE EDUCATION ASSN
EAST HIGH SCHOOL
1500 E BROAD ST
COLUMBUS OH 43205

L L ALBANESE
OFFICE EDUCATION ASSN
BELMONT COUNTY JVS
RFD 1
ST CLAIRSVILLE OH 43950

MARGARET L BANKEY ADVISOR
OFFICE EDUCATION ASSN
PENTA COUNTY JVS
OREGON RD
PERRYSBURG OH 43551

MISS JULIA MOTT ADVISOR
OFFICE EDUCATION ASSN
VAN WERT HIGH SCHOOL
CRAWFORD AT JEFFERSON
VAN WERT OH 45891

MR REX A LANTZ ADVISOR
OFFICE EDUCATION ASSN
NORWALK HIGH SCHOOL
80 E MAIN ST
NORWALK OH 44851

MR EDWIN STREHLE ADVISOR
OFFICE EDUCATION ASSN
SCIOTO JVS
PO BOX 766
LUCASVILLE OH 45648

MRS CLAIRE LYNCH
OFFICE EDUCATION ASSN
ANSONIA HIGH SCHOOL
200 W CANAL ST
ANSONIA OH 45303

MR DENNIS BROOKHART
OFFICE EDUCATION ASSN
WAPAKONETA HIGH SCHOOL
HARRISON ST
WAPOKONETA OH 45895

MR JOSEPH E SIX JR ADVISOR
OFFICE EDUCATION ASSN
SOUTH HIGH SCHOOL
1160 ANN ST
COLUMBUS OH 43206

MRS. MARILYN KLINGLER
OFFICE EDUCATION ASSN
KENTON SENIOR HIGH SCHOOL
200 HARDING AVE
KENTON OH 43326

C L SMITHERS ADVISOR
OFFICE EDUCATION ASSN
PENTA COUNTY JVS
OREGON RD
PERRYSBURG OH 43551

MRS DELLA ERSWELL ADVISOR
OFFICE EDUCATION ASSN
WHITMER HIGH SCHOOL
5601 CLEGG DR
TOLEDO OH 43613

MRS PEG FERGUSON ADVISOR
OFFICE EDUCATION ASSN
VANGUARD JVS
1306 CEDAR ST
FREMONT OH 43420

FAST BUCKS SALES CATALOG

ITEM NO.	SUGGESTED SELLING PRICE	MERCHANDISE DESCRIPTION
		APPAREL
029	1.25	Beaded coin purse
030	1.25	Leisure slippers - ladies'
046	1.25	P. H. necklace
047	1.25	Cameo necklace
318	2.00	Gloves, ladies' suede
319	2.00	Gloves, ladies' vinyl
339	2.50	Reversible beaded purse
349	3.00	Gloves, men's vinyl
		AUTO
040	1.25	Auto whiskit
234	1.00	No fog mitt
235	1.00	Magnetic windshield cover
236	1.25	Auto clothes hanger
237	1.50	Praying hands auto set
238	2.00	Steering wheel cover
240	5.95	Auto compass
		CANDLES
007	2.00	Radiant candle w/base
036	2.50	Stained glass candle
037	2.00	Grenadine candle
038	2.00	Santa candle
045	1.50	Cathedral candle
100	2.50	Guiding star candle
101	2.50	Drummer boy candle
102	2.50	Tiger candle
103	2.50	Praying hands candle
104	3.00	Wrought iron candle
106	3.00	Curl candle
109	2.00	Goblet candle
110	1.25	Shadow light candle
111	1.50	Red pillar candle
112	1.25	Jelly glass candle
115	1.00	Smile candle
116	1.00	Snowball candle
117	1.25	Olde tyme candle
119	1.50	Top hat candle

ITEM NO.	SUGGESTED SELLING PRICE	MERCHANDISE DESCRIPTION
		CARDS
		(See Stationery)
		GAMES
		(See Toys)
		GIFT WRAP
006	1.50	Christmas Wrapping -- Boxed
205	1.50	All occas. Box wrap
206	2.00	All occas. Roll wrap -- gold
207	2.00	All occas. Roll wrap -- silver
		HOME SUPPLIES
010	2.50	Fork & Spoon decoration
042	1.25	Oven mitt & pad set
142	5.95	Colonial kitchen set
143	4.95	Provincial coaster set
213	3.00	Holiday trio tablecloth 54 X 90
265	1.00	Push-button salt & pepper
266	1.00	Servespoon
267	1.25	Multi-use kitchen basket
268	1.25	Measuring cup tree
269	1.50	Violin cheese board
270	1.50	Two teflon oven mitts
271	1.69	Chef's oven forks
272	2.00	Sunflower brunch set
280	3.00	Super splatter guard cover
281	3.50	Dry mount recipe album
282	1.25	6-page refills
		KITCHEN ITEMS
		(See Home Supplies)
		LIGHTS
002	1.25	Auto spotlight
009	2.00	Wonder flashlight
035	2.00	Super lumi-jet flashlight
114	2.00	Christmas welcome light
118	2.00	Lift-n-lite candle w/o bat.
330	2.00	Cordless light

ITEM NO.	SUGGESTED SELLING PRICE	MERCHANDISE DESCRIPTION
		STATIONERY
004	1.50	Christmas card - parchment
011	1.25	Footsie Note - yellow
025	1.00	Pixie notes
033	1.50	Parchment harmony cards
034	1.50	Parchment contempories
050	1.00	Notes, prairie rose
051	1.00	Notes, happy day
052	1.00	Notes, bluebird
		TOYS
015	1.25	Coloring cloth - child's
031	1.25	6 in 1 travel games
336	2.00	Child's play & serving tray
410	1.50	Baffle box
411	1.50	Magnetic dart game
425	3.49	Somersaulting dog
435	7.95	Giant teddy bear

FAST BUCKS

Price List
(Catalog Addendum)

ITEM NUMBER	COST	ITEM NUMBER	COST
002	.63	116	.60
004	1.10	117	.75
006	.90	118	1.00
007	1.20	119	.90
009	1.00	142	3.57
010	1.50	143	2.97
011	.95		
015	.75		
025	.75	205	.90
029	1.00	206	1.20
030	1.00	207	1.20
031	.75	213	1.80
033	1.10	234	.50
034	1.10	235	.50
035	1.00	236	.63
036	1.50	237	.75
037	1.20	238	1.00
038	1.20	240	3.93
040	.63	265	.60
042	.75	266	.60
045	.90	267	.75
046	1.00	268	.75
047	1.00	269	.90
050	.75	270	.90
051	.75	271	.90
052	.75	272	1.20
100	1.50	280	1.90
101	1.50	281	2.10
102	1.50	282	.75
103	1.50	318	1.25
104	1.80	319	1.25
106	1.80	330	1.00
107	No longer Available	336	1.20
109	1.20	339	1.50
110	.75	349	1.75
111	.90	410	.90
112	.75	411	.90
114	1.00	425	2.10
115	.60	435	4.77

FAST BUCKS

SALES OPTIONS

PLAN I -- BASIC KIT

25 assorted items: 1 each

- Cameo Necklace (047)
- Praying Hands Auto Set (237)
- Stained Glass Candle (036)
- Tiger Candle (102)
- All Occasion Box Wrap (205)
- Provincial Coaster Set (143)
- Wonder Flashlight (009)
- Coloring Cloth - Child's (015)
- Footsie Note - Yellow (011)
- Parchment Harmony Cards (033)
- Notes, Prairie Rose (050)
- Gloves, Ladies' Vinyl (319)
- Gloves, Men's Vinyl (349)
- No Fog Mitt (234)
- Radiant Candle with base (007)
- Cathedral Candle (045)
- Curl Candle (106)
- Oven Mitt & Pad Set (042)
- Push-button Salt & Pepper Set (265)
- Cordless Light (330)
- 6 in 1 Travel Games (031)
- Pixie Notes (025)
- Parchment Contempories (034)
- Notes, Happy Day (051)
- Measuring Cup Tree (268)

Each KIT retails for $43.93 You Pay Only $27.12 YOUR PROFIT IS $16.81

PLAN II - YOUR CHOICE

25 assorted items: You select the items you want to sell.

List the item numbers you want packed in your kit. Total retail price, costs, and profits supplied with initial request.

RE-ORDER PROCEDURES:

List the quantity and unit price on the printed order sheet. Always order by stock number.

PLEASE NOTE

. . Shipping charges are added to all orders
. . No KITS are sent on approval
. . All orders must be in writing on official purchase orders
. . Merchandise must be paid within 30 days of receipt

SAMPLE VENDOR CATALOG

BRACKETT & SONS OFFICE SUPPLIES (40% trade discount)
400 HIGH STREET
COLUMBUS OH 00000 - Phone 800-555-2200

ITEM NO.	UNIT PRICE	DESCRIPTION
042	.75	Oven mitt & pad set
281	2.10	Dry mount recipe album
282	.75	6-page refills

CROWN CLOTHING & ACCESSORIES (40% trade discount)
1414 OCEAN BLVD.
ATLANTIC CITY NJ 00000 - Phone 609-611-1228

ITEM NO.	UNIT PRICE	DESCRIPTION
029	1.00	Beaded coin purse
030	1.00	Leisure slippers - ladies'
046	1.00	P.H. Necklace
047	1.00	Cameo Necklace
318	1.25	Gloves, ladies' suede
319	1.25	Gloves, ladies' vinyl
339	1.50	Reversible beaded purse
349	1.75	Gloves, men's vinyl

HOUSE OF TOYS UNLIMITED (40% trade discount)
2454 E BROOK STREET
NEWARK OH 00000 - Phone 614-454-0110

ITEM NO.	UNIT PRICE	DESCRIPTION
015	.75	Coloring cloth - child's
031	.75	6 in 1 travel games
336	1.20	Child's play & serving tray
410	.90	Baffle box
411	.90	Magnetic dart game
425	2.10	Somersaulting dog
435	4.77	Giant teddy bear

INTERNATIONAL CANDLE COMPANY (40% trade discount)
233 WATER STREET
WASHINGTON D C 00000 - Phone 202-791-1300

ITEM NO.	UNIT PRICE	DESCRIPTION
007	1.20	Radiant candle w/base
036	1.50	Stained glass candle
037	1.20	Grenadine candle
038	1.20	Santa candle
045	.90	Cathedral candle
100	1.50	Guiding star candle
101	1.50	Drummer boy candle
102	1.50	Tiger candle
103	2.50	Praying hands candle
104	1.80	Wrought iron candle
106	1.80	Curl candle
109	1.20	Goblet candle
110	.75	Shadow light candle
111	.90	Red pillar candle
112	.75	Jelly glass candle
115	.60	Smile candle
116	.60	Snowball candle
117	.75	Old tyme candle
119	.90	Top hat candle

JEWEL MART (40% trade discount)
3035 HIGHLAND AVE
CLEVELAND OH 00000 - Phone 216-442-4774

ITEM NO.	UNIT PRICE	DESCRIPTION
234	.50	No fog mitt
235	.50	Magnetic windshield cover
237	.75	Praying hands auto set
238	1.00	Steering wheel cover

PARKHURST MANUFACTURING COMPANY **(40% trade discount)**
ONE E PLAZA
NEW YORK NY 00000 - Phone 212-353-0033

ITEM NO.	UNIT PRICE	DESCRIPTION
009	1.00	Wonder flashlight
035	1.00	Super lumi-jet flashlight
114	1.00	Christmas welcome light
118	1.00	Lift-n-lite candle w/o bat.
330	1.00	Cordless light

ROBINSON WHOLESALE AUTO SUPPLIES **(40% trade discount)**
16738 WINDSOR BLVD
DETROIT MI 00000 - Phone 313-663-4477

ITEM NO.	UNIT PRICE	DESCRIPTION
002	.63	Auto spotlight
040	.63	Auto whiskit
236	.63	Auto clothes hanger
240	3.93	Auto compass

TOLEDO PAPER SPECIALTIES INC **(40% trade discount)**
1401 MONROE STREET
TOLEDO OH 00000 - Phone 419-479-5900

ITEM NO.	UNIT PRICE	DESCRIPTION
004	1.10	Christmas card - parchment
006	.90	Christmas Wrapping - boxed
011	.95	Footsie Note - Yellow
025	.75	Pixie notes
033	1.10	Parchment harmony cards
034	1.10	Parchment contempories
050	.75	Notes, prairie rose
051	.75	Notes, happy day
052	.75	Notes, bluebird
205	.90	All occasion box wrap
206	1.20	All occasion roll wrap - gold
207	1.20	All occasion roll wrap - silver
213	1.80	Holiday trio tablecloth 54 X 90

WORLDS BEST DISTRIBUTORS INC (40% trade discount)
77 SUN SET
SAN FRANCISCO CA 00000 - Phone 415-725-5252

ITEM NO.	UNIT PRICE	DESCRIPTION
010	1.50	Fork & spoon decoration
142	3.57	Colonial kitchen set
143	2.97	Provincial coaster set
265	.60	Push-button salt & pepper
266	.60	Servespoon
267	.75	Multi-use kitchen basket
268	.75	Measuring cup tree
269	.90	Violin cheese board
270	.90	Two teflon oven mitts
271	.90	Chef's oven forks
272	1.[illegible]0	Sunflower brunch set
280	1.90	Super splatter guard cover

RATE CHART

Total Dollar Value	Shipping Charges
.51 - 50.00	3.00
50.01 - 100.00	6.00
100.01 - 150.00	9.00
150.01 - 200.00	12.00
200.01 - 250.00	12.50
250.01 - 300.00	15.00
300.01 - 350.00	17.50
350.01 - 400.00	20.00
400.01 - 450.00	20.25
450.01 - 500.00	22.50
500.01 - 550.00	24.75
550.01 - 600.00	27.00
600.01 - 650.00	27.63
650.01 - 700.00	29.75
700.01 - 750.00	31.88
Over 750.00	32.00

Memorandum of Agreement
Between

__________ and FAST BUCKS
Regarding
Approval as a Sales Project Company
For the ______ School Year

Terms and conditions stated below in conjunction with __________ Sales Project Guidelines - attached.

1. Company:

Representative:

2. Products and Prices:

Items	Retail Price

__________ Chapters will earn ________ profit on sales of the above items.

3. Minimum Orders: No minimum order on merchandise.

4. Shipping: FAST BUCKS will ship merchandise to __________ chapters on consignment, freight prepaid on orders of __________ or more.

5. Delivery: FAST BUCKS will ship orders within 7 days after receipt of order.

6. Package Design: FAST BUCKS will furnish package identification with ______________.

7. Return Privileges: Unsold merchandise may be returned for full credit if returned within 15 days after close of sales campaign. Freight on returned merchandise will be paid by the local chapter.

8. Profit: __________ chapters will earn at least _____% profit on sales of all sold.

9. Payment schedules: Payment for merchandise is due at the end of the sale period established by the local chapter or at regular intervals.

10. **Sales Reports:** _______________ will provide FAST BUCKS with a written report of sales by chapter. This report is due as agreed upon between said company and __________.

11. **Royalties:** FAST BUCKS will forward to ______________ a royalty in the amount of six percent (6%) of gross sales, of which _______________ will forward a portion (3%) to the state associations in which sales are made.

12. **Promotion:** A. _____________ will, upon request, provide FAST BUCKS with a chapter mailing list on a cost recovery basis of $50.

B. FAST BUCKS will also purchase the equivalent of two full pages of advertising in the ___________________ Newsletter during the ________ school year and will be entitled to a 10% discount of the published standard rates. This same discount will apply to any additional advertising FAST BUCKS wishes to purchase in any issue of the _______________ Newsletter.

C. FAST BUCKS will be an official exhibitor at the __________________ National Leadership Conference in __________________ at total supplier expense.

D. FAST BUCKS will supply material for the ___________ Supplier and Sales Project Guide and will be entitled to as many pages as they wish to tell their promotional story. They will be charged for space, typesetting, and color at the prevailing rates.

E. _________________ will mail a list of the ___________ approved suppliers to all chapters at the beginning of the ____________ school year.

F. FAST BUCKS will furnish ________________ with samples of its approved products by July 1, ______.

13. The use of the ___________ emblem must cease upon the termination of a contract between _________________ and FAST BUCKS.

_________________________ _________________________

Executive Director Authorized Company Officer

Date: _____________________ Date: _____________________

SALES PROJECT GUIDELINES

(Fund Raising)

COMPANY RESPONSIBILITIES

1. The Approved Sales Project Company concerned will supply appropriate promotional material for his product for use by local _____________ Chapters, to be mailed at appropriate times each year. Any other advertising or promotional material needed to be sent to local chapters and Advisors will be determined jointly by the company representative and _____________, the company being responsible for any cost of advertising, promotions and mailing of this literature.

2. All products must be on a consignment basis to local _____________ Chapters and returnable by a predetermined time schedule as arranged by the company and _____________, depending on the length of the sales project campaign.

3. Shipping costs will be paid by the supplier with the exception of return freight which will be paid by the local chapters.

4. Gross profit to the local _____________ should be at least 40 percent with the exception of those projects which offer exceptional educational benefits to the students.

5. Payment schedules or terms will be determined by the type of project; however, payments at the end of the sale or at regular intervals during the sale are suggested. Full payment on arrival of merchandise is not recommended; however, if an additional discount is allowed, this may be accepted at the option of the local _____________ Chapter.

6. The company is to provide _____________ an agreed royalty percentage of sales. _____________, in turn, will forward a portion of this amount to the State Association in which the sales are made.

7. The company is to provide _____________ with a written report in duplicate of sales by Chapter and State accompanied by a check for the royalties involved with the sales.

8. The company will purchase and provide a booth at the annual __________ Exhibits Exposition during __________ National Leadership Conference at the prevailing rate.

9. The company will identify ____________ with its product through package design, overwrap, or some other means of identification.

10. It is recommended that the company provide sales aids and sales instructions to each ___________ chapter to help in developing successful sales campaigns.

11. State Advisors are to be notified of approval by ___________ of Sales Project Companies and copies of all mailings to ___________ chapters are to be sent to ______________ State Advisors.

____________ RESPONSIBILITIES

1. ________ will promote and encourage approved sales projects whenever and however possible and will assist in planning and executing the sales project as may be appropriate.

2. ________ will publish and mail a Supplier Project Guide to its chapters each new school year.

3. All materials and handouts including use of the __________ insignia prepared by the company will be developed jointly with __________.

4. Each approved project is subject to an annual review by __________ to determine desirability of continuance.

5. _________ will recognize the Approved Sales Project Company by issuing them repros of the official ___________ approved emblem. The company may reproduce and use the emblem in conjunction with its advertising and other promotional materials as long as it remains an Approved Sales Project Company of ___________.

6. Upon request from the approved company, ____________ will supply a mailing list of ___________ Chapters on a cost recovery basis of $50.

JOINT RESPONSIBILITIES

1. Written notice is required by June 1, if either ____________ or the Company wishes to dissolve the approved sales project(s) for the subsequent school year.

2. Both _____________ and the sales project company are to work closely to establish and build the most effective sales project possible.

(plus any other items agreed to for mutual benefit)

FORMS AND INSTRUCTIONS FOR COMPLETION

The following forms are included in this simulation guide. It should be noted that other records will or may be needed; these will include special journals, ledgers, report forms, etc. Some of these forms should be purchased from a local supplier; others may be designed to fit your own adaptation of this simulation.

GENERAL FORMS

FORM FBG-1 APPLICATION FORM--(Obtain from local source.)

This form is used by all employees and may be carried over from the junior year. Extra copies of this form will be kept by the Personnel Director. All students must submit a completed form and an application letter requesting a definite position within FAST BUCKS. Both the letter and application will be placed in the employee's permanent file maintained by the Personnel Director. Form is available from the Personnel Director.

FORM FBG-2 PAYROLL DEDUCTION AUTHORIZATION

This form is kept by the Personnel Director and must be completed before the end of the first week of employment. This form authorizes deductions for insurance, hospitalization and other fringe benefits.

FORM FBG-3 TIME CARD

This form is used by all employees to record hours worked. Time cards are available from the Personnel Director at the beginning of the week. Time cards will be collected by the Personnel Director at the end of the week.

FORM FBG-4 REQUEST FOR TRANSFER OR PROMOTION

This form is submitted to the Personnel Director at any time the employee wishes to be considered for transfer or promotion. This request is considered by both the Personnel Director and the General Manager. Final action on transfer, promotion, or refusal is made by the Proprietor after consultation with the Personnel Director and the General Manager. Form is available from the Personnel Director.

FORM FBG-5 REQUEST FOR LEAVE

This form is available through the Personnel Director who is authorized to approve the request. If the form is returned unsigned or denied, then the employee cannot be granted leave. Request for leave must be completed in triplicate. One copy goes to the Personnel Director, one copy goes to the Office Coordinator, and the last copy is kept by the employee.

FORM FBG-6 LETTERHEAD

The same letterhead is used by all persons working in FAST BUCKS. This design is offered as a suggestion; other designs may be prepared for company use by the Office Coordinator. Form available from the Office Coordinator.

FORM FBG-7 INTEROFFICE MEMORANDUM

This form is designed for use by all employees when corresponding to persons within FAST BUCKS. Quick Reply Snap-Out forms should be purchased from a local source and used in addition to the interoffice memorandum when possible. Forms available from Office Coordinator.

FORM FBG-8 ROUTING SLIP

This slip is used to route information to person(s) within FAST BUCKS. It is attached to correspondence with the person sending (from), and person to receive (to) indicated on the slip. Form available from the Personnel Director.

FORM FBG-9 TELEPHONE MESSAGE FORMS

This form is designed for use by all employees to record incoming telephone and office calls, when the person being called is out of the office or unavailable. Forms available from the Office Coordinator.

FORM FBG-10 TELEPHONE LOG

This form is used to record all long distance telephone calls. All persons authorized to place long distance calls will obtain log sheets at the beginning of each month. Log sheets are available from the Office Coordinator.

FORM FBG-11 NOTICE FORM

This form is used to post all interoffice information on the company bulletin board. Release for posting a notice must be obtained from the Office Coordinator.

FORM FBG-12 APPOINTMENT CALENDAR

This form is used to record company related appointments and engagements during and after business hours. These forms will be available to all employees from the Office Coordinator.

FORM FBG-13 PERSONNEL LOCATOR
This form is used by the Office Coordinator and Department Managers to record the location of persons not in the office. Before leaving, the employee must record his destination, time left, and expected return time. This information must be available to locate personnel at all times. These forms are available from the Office Coordinator.

FORM FBG-14 MAINTENANCE-REPAIR REQUEST
This form is used to request maintenance or repair of office facilities and equipment. This form should be completed by the employee and routed to the Department Manager. The Department Manager will then send this form to the Office Coordinator for approval. This form available from the Department Manager.

FORM FBG-15 OFFICE SUPPLIES REQUISITION
This form is used by all employees to request office supplies. One copy is prepared and presented to the Merchandising Coordinator. Form is available from Department Manager.

FORM FBG-16 PETTY CASH REGISTER
This from is used to record all receipts and disbursements of petty cash. This book is maintained by the Office Coordinator. Petty cash must be replenished by the Cashier from an approved voucher. Form is available from the Office Coordinator.

FORM FBG-17 PETTY CASH VOUCHER
This form is completed when disbursements are made from Petty Cash. These vouchers are available from the Office Coordinator.

ACCOUNTING FORMS (All Accounting Forms will be available from the Controller.)

FORM FBA-1 GENERAL JOURNAL
The general journal is used for recording all miscellaneous accounting entries.

FORM FBA-2 SALES JOURNAL
The sales journal is maintained by the Accounts Receivable Clerk and is used to post to the Accounts Receivable Ledger.

FORM FBA-3 CASH RECEIPTS JOUNAL
The cash receipts journal is maintained by the Cashier and is used to post to the Accounts Receivable Ledger when payments on accounts are received.

FORM FBA-4 VOUCHER REGISTER
The voucher register is maintained by the Voucher Clerk to record and indicate payment of all vouchers.

FORM FBA-5 CHECK REGISTER
The check register is maintained by the Voucher Clerk to record and indicate payment of all vouchers.

FORM FBA-6 PAYROLL REGISTER--(Obtain from local source.)
The payroll register is used by the Payroll Clerk to record all payroll information.

FORM FBA-7 VOUCHER
This form will be completed by the Voucher Clerk and will be approved by the Controller. The voucher will then be recorded in the voucher register.

FORM FBA-8 CHECK
Company checks are prepared by the Cashier and are used for all disbursements of funds (other than petty cash).

FORM FBA-9 PAYROLL CHECK
Payroll checks are drawn on a separate account. They are completed by the Payroll Clerk and signed by the Controller before he issues them.

FORM FBA-10A DEPOSIT SLIP-REGULAR ACCOUNT
At the end of each working day, a deposit slip is completed by the Cashier. This slip, along with checks to be deposited, is delivered to the General Simulator.
10B DEPOSIT SLIP-PAYROLL ACCOUNT

FORM FBA-11 GENERAL LEDGER
(SIM-2) The general ledger is used to maintain all general ledger accounts.

FORM FBA-12 ACCOUNTS RECEIVABLE LEDGER
The accounts receivable ledger is maintained by the Accounts Receivable Clerk.

FORM FBA-13 STOCKHOLDER'S LEDGER
The stockholder's ledger is maintained by the Controller after the company becomes a corporation. It is used to record accounting matters relating to corporation stock.

FORM FBA-14	INVOICE This form is prepared in duplicate by the Billing Clerk after the Sales Order is completed. The original copy is sent to the customer and the carbon is given to the Accounts Receivable Clerk.
FORM FBA-15	STATEMENT OF ACCOUNT This form is used to indicate account balances at the end of the month. These statements are sent by the Accounts Receivable Clerk.
FORM FBA-16	EMPLOYEE'S EARNING RECORD--(Obtain from local source.) Each employee has an earnings record which is completed by the Payroll Clerk weekly. This record shows all earnings and deductions for the payroll period.
FORM FBA-17	FIXED ASSET RECORD The Controller will maintain this form for each piece of equipment owned by FAST BUCKS.

MERCHANDISING FORMS (These forms are available from the Merchandising Coordinator)

FORM FBM-1	SALES ORDER When the purchase order is received from FAST BUCKS customers, a hand written sales order will be prepared. At that time, the original customer purchase order will be filed by the Order Clerk, and the sales order will be given to the Stock Clerk for processing. The sales order will be completed in one copy only.
FORM FBM-2	INVENTORY CARD An inventory card will be maintained by the Stock Clerk for each item sold by FAST BUCKS. This card indicates quantities of stock received and sold.
FORM FBM-3	SHIPPING LOG This form is used by the Stock Clerk to record shipment of all orders.
FORM FBM-4	PURCHASE REQUISITION This form will be completed in duplicate by the Stock Clerk when inventory is low. One copy of the requisition will be kept in the Stock Clerk's file, and the original will be given to the Buyer.

FORM FBM-5	PURCHASE ORDER When the Buyer receives purchase requisitions for inventory items, he will select a vendor and prepare a FAST BUCKS purchase order. This form will be prepared in triplicate, with the original going to the vendor, one copy going to the Stock Clerk, and the other copy being filed in the Buyer's purchase order file.
FORM FBM-6	PURCHASES LOG This form is used by the Buyer to record all purchase orders.
FORM FBM-7	CREDIT MEMORANDUM When merchandise is returned to FAST BUCKS, the Merchandising Coordinator will prepare a Credit Memorandum in triplicate. The original will be sent to the customer, with one copy going to the Stock Clerk, and the other going to the Controller.

SIMULATOR FORMS

FORM SIM-1	CUSTOMER PURCHASE ORDERS These are samples of purchase orders that may be used by the customer simulator to order merchandise from FAST BUCKS.
FORM SIM-2 (FBA-11)	GENERAL LEDGER This form is used to maintain accounts payable, accounts receivable, or banking records for the simulation.
FORM SIM-3	VENDOR INVOICES These are samples of invoices that may be used by the vendors simulator to supply merchandise and goods to FAST BUCKS.
FORM SIM-4	CHECKS These are samples of checks that may be used by the customer simulator to pay for merchandise ordered from FAST BUCKS.
FORM SIM-5	BANK STATEMENT This statement is maintained by the General Simulator and is prepared at regular intervals. It is mailed to FAST BUCKS.

FAST BUCKS

PAYROLL DEDUCTIONS AUTHORIZATION FORM

Please indicate which of the following employee security programs you wish to participate in. This is the Personnel Department's payroll record of amounts you wish deducted in addition to the compulsory FICA, Federal, State and local withholding taxes.

______	Group Life Insurance........................... (first pay check of the month)	$ 8.00
______	Company Pension Plan........................... (second pay check of the month)	12% Gross Pay
______	Hospital and Surgical .... (third pay check of the month)	$12.00

Name ____
(Signature)

Employee Number ______________________________

Social Security Number _________________________

Department __________________________________

First day on payroll ____________________________

This information must be forwarded to the Personnel Director before the end of the first week of employment.

____
Date sent to Payroll

____
Personnel Manager

FORM FBG-2

FAST BUCKS
TIME CARD

NAME ______________________________

WEEK ENDING ______________________

DAYS	TIME	HOURS
Sun	In Out	
Mon	In Out	
Tues	In Out	
Wed	In Out	
Thurs	In Out	
Fri	In Out	
Sat	In Out	

	HOURS	RATE	EARNINGS
Regular			
Overtime			
Total Hours		****** ******	************ ************
GROSS EARNING	******** ********	******** ********	

FORM FBG-3

FAST BUCKS
TIME CARD

NAME ______________________________

WEEK ENDING ______________________

DAYS	TIME	HOURS
Sun	In Out	
Mon	In Out	
Tues	In Out	
Wed	In Out	
Thurs	In Out	
Fri	In Out	
Sat	In Out	

	HOURS	RATE	EARNINGS
Regular			
Overtime			
Total Hours		****** ******	************ ************
GROSS EARNING	******** ********	******** ********	

FORM FBG-3

REQUEST FOR TRANSFER OR PROMOTION

Name ______________________ Present position ______________________

Request ______________________ to ______________________
(transfer/promotion) (position title)

Explanation:

Date ______________________ Signature ______________________

Approved _____ Explanation:

Denied _____

FORM FBG-4

REQUEST FOR LEAVE

To: ______________________ Date ______________________

Type of leave: ☐ Personal ☐ Sick ☐ Other

☐ Vacation ☐ Maternity

Explanation:

Name ______________________ Date ______________________

Approved by ______________________ Date ______________________

FORM FBG-5

FA$T BUCK$

FORM FBG-6

FAST BUCKS

INTER-OFFICE MEMO

To:

Date:

From:

Subject:

FORM FBG-7

ROUTING SLIP

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

ROUTING SLIP

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

From ______________ To ______________

FORM FBG -8

MESSAGE

To ______________________________
Date ____________ Time __________

WHILE YOU WERE OUT

Name ______________________________

Address ______________________________

Telephone No. ______________ Ext. ___

____ Was here ____ Telephoned
____ Called (intercom) ____ Please call
____ Returned call ____ Will call

MESSAGE

____
____
____
____
____
FORM FBG-9

MESSAGE

To ______________________________
Date ____________ Time __________

WHILE YOU WERE OUT

Name ______________________________

Address ______________________________

Telephone No. ______________ Ext. ___

____ Was here ____ Telephoned
____ Called (intercom) ____ Please call
____ Returned call ____ Will call

MESSAGE

____
____
____
____
____
FORM FBG-9

TELEPHONE LOG

Date	Name of Person Called	Number Called		Person Placing Call
		Area Cod	Number	

S-96

NOTICE!

FORM FBG-11

S-97

Date ______________________ Appointments ______________________

Time	Appointments	Notes
8:00		
8:30		
9:00		
9:30		
10:00		
10:30		
11:00		
11:30		
12:00		
12:30		
1:00		
1:30		
2:00		
2:30		
3:00		
3:30		
4:00		
4:30		
5:00		
5:30		
6:00		

P. M.

FORM FBG-12

OFFICE SUPPLIES REQUISITION

Request for Dept. ______________________ Date Issued __________

Advise ______________________ on delivery. Date Required __________

Catalog No.	Quantity	Description

Requested by ______________________ Approved by ______________________

FORM FBG-15

OFFICE SUPPLIES REQUISITION

Request for Dept. ______________________ Date Issued __________

Advise ______________________ on delivery. Date Required __________

Catalog No.	Quantity	Description

Requested by ______________________ Approved by ______________________

FORM FBG-15

Petty Cash Fund		Date	Explanation	Distribution of Payments			
Received	Paid						

FORM FBG-16

PETTY CASH VOUCHER

Number___________ Date__________

Paid to_________________ $_______

________________________ Dollars

For ____________________________

____

____

Signed _________________

FORM FBG-17

PETTY CASH VOUCHER

Number___________ Date__________

Paid to_________________ $_______

________________________ Dollars

For ____________________________

____

____

Signed _________________

FORM FBG-17

PETTY CASH VOUCHER

Number___________ Date__________

Paid to_________________ $_______

________________________ Dollars

For ____________________________

____

____

Signed _________________

FORM FBG-17

PETTY CASH VOUCHER

Number___________ Date__________

Paid to_________________ $_______

________________________ Dollars

For____________________________

____

____

Signed _________________

FORM FBG-17

GENERAL JOURNAL

Page

	1	2				3	4	
	Accts. Pay. Dr.	General Debit	Date	Account Title	P. R.	General Credit	Accts. Rec. Cr	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35

FORM FBA-1

S-102

SALES JOURNAL

Page

	Date	Account Debited	Sale No.	P.R.	1 Accts. Rec. Debit	2 Sales Credit	3 Sales Tax Pay. Cr.	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34

FORM FBA-2

CASH RECEIPTS JOURNAL

Page

					1	2	3	4	5	6	
	Date	Account Title	Doc. No.	P. R.	General		Sales Credit	Sales Tax Pay. Cr.	Accts. Rec. Cr.	Cash Debit	
					Debit	Credit					
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24

FORM FBA-3

VOUCHER REGISTER

	DATE	VCHR. NO.	CREDITOR	PAID		ACCOUNTS PAYABLE CR.	
				DATE	CHECK NO.		
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36

FORM FBA-4

FOR MONTH OF 19 PAGE

	DISTRIBUTION				GENERAL				
	2	3	4	5			6	7	
							AMOUNT		
	PURCHASES DR.	STORE SUPPLIES DR.	OFFICE SUPPLIES DR.	DELIVERY EXPENSE DR.	ACCOUNT	POST. REF.	DR.	CR.	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36

CHECK REGISTER

Page ______

Checks Drawn On ____________________ Bank for Month of ____________________ 19____

Date	Check No.	IN FAVOR OF	Vchr. No.	Accounts Payable Dr.	Discount on Purchases Cr.	Cash Cr.	Bank	
							Deposits	Balance

FORM FBA-5

VOUCHER

FAST BUCKS

No.__________ Date __________, 19___ Terms __________ Due ________, 19___

To ______________________________

Address ______________________________

City ________________ State __________ Zip __________

For the following: (Attach all invoices or other papers to voucher)

Date	Voucher Details	Amount

Approved by ____________________

ACCOUNTS DEBITED		
Total Debits		

ACCOUNTS CREDITED		
Total Credits		

PAID

Date __________

Check No. __________

Amount of Vchr. __________

Discount __________

Amount of Check __________

Approved by __________

Recorded in
Voucher Register
Page Number __________
By __________

FORM FBA-7

FAST BUCKS

No.

56-1260
422

DATE	CHECK NO.	DISCOUNT	AMOUNT
		▨	$

PAY
TO THE
ORDER
OF

FIRST NATIONAL BANK

AUTHORIZED SIGNATURE

⑆0422⑈1260⑆ 05 005 9⑈

REMITTANCE VOUCHER

DETACH BEFORE DEPOSITING CHECK

DATE	REFERENCE	INVOICES	DEDUCTIONS	BALANCE

FORM FBA-8

EARNINGS				DATE	DEDUCTIONS						NET PAY
REGULAR	EXTRA	ABSENCE	GROSS		W-TAX	SOC. SEC.	CITY TAX	HOSP.	CR. UNION	Code	

FAST BUCKS

Payroll Check

19___ 71-418/712

PAY TO THE ORDER OF ______________________ $______

______________________ DOLLARS

First National

NOT NEGOTIABLE

•:0712-0418: 03 809 1"

EARNINGS				DATE	DEDUCTIONS						NET PAY
REGULAR	EXTRA	ABSENCE	GROSS		W-TAX	SOC. SEC.	CITY TAX	HOSP.	CR. UNION	Code	

FAST BUCKS

Payroll Check

19___ 71-418/712

PAY TO THE ORDER OF ______________________ $______

______________________ DOLLARS

First National

NOT NEGOTIABLE

•:0712-0418: 03 809 1"

[redacted]

FAST BUCKS

71-418
712

CHECKING ACCOUNT
DEPOSIT TICKET

DATE____________________19____

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

CURRENCY		
COIN		
TOTAL FROM OTHER SIDE		
TOTAL		

USE OTHER SIDE FOR ADDITIONAL LISTING.
◄ ENTER TOTAL HERE

First
National

⑆0712⑈0418⑆ 03 809 1⑈

[redacted]

FAST BUCKS

71-418
712

CHECKING ACCOUNT
DEPOSIT TICKET

DATE____________________19____

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

CURRENCY		
COIN		
TOTAL FROM OTHER SIDE		
TOTAL		

USE OTHER SIDE FOR ADDITIONAL LISTING.
◄ ENTER TOTAL HERE

First
National

⑆0712⑈0418⑆ 03 809 1⑈

[redacted]

FAST BUCKS

71-418
712

CHECKING ACCOUNT
DEPOSIT TICKET

DATE____________________19____

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

CURRENCY		
COIN		
TOTAL FROM OTHER SIDE		
TOTAL		

USE OTHER SIDE FOR ADDITIONAL LISTING.
◄ ENTER TOTAL HERE

First
National

⑆0712⑈0418⑆ 03 809 1⑈

FORM FBA-10A (Regular)
FBA-10B (Payroll)

ACCOUNT ACCOUNT No.

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit

FORM FBA-11
SIM-2

NAME

ADDRESS

Date	Item	P.R.	Debit	Credit	Debit Bal.

STOCKHOLDERS LEDGER

Name of Stockholder
Address

Date	ITEMS	Certificate Nos.		Record of Shares		
		Surrendered	Issued	Surrendered	Issued	Balance

Name of Stockholder
Address

Date	ITEMS	Certificate Nos.		Record of Shares		
		Surrendered	Issued	Surrendered	Issued	Balance

Name of Stockholder
Address

Date	ITEMS	Certificate Nos.		Record of Shares		
		Surrendered	Issued	Surrendered	Issued	Balance

FORM FBA-13

FAST BUCKS

INVOICE

Date:

SOLD TO

INVOICE NUMBER:

Sales Order No. :

Customer Order No.:

SHIP TO

Order Date :

Terms:

Route Via :

Quantity	Catalog Number	Description	Unit Price	Total

Sub total	
Tax	
Freight	
TOTAL	

Period for payment referred to in terms above is based on invoice date. No discount allowed if past due account remains unpaid.

FORM FBA-14

FAST BUCKS

STATEMENT OF ACCOUNT

In account with:

Date:

Account Number:

Date	Charges	Payments	Balance

All accounts are payable within 30 days

FORM FBA-15

FIXED ASSET RECORD CARD

Fixed Asset ______________________ General Ledger Acct. __________

Description ______________________ Serial No. __________

Purchased from ______________________

Cost: Life: Scrap Value: Annual Depreciation:

	Asset			Accumulated Depreciation			
Date	debit	credit	balance	debit	credit	balance	book value

FORM FBA-17

FIXED ASSET RECORD CARD

Fixed Asset ______________________ General Ledger Acct. __________

Description ______________________ Serial No. __________

Purchased from ______________________

Cost: Life: Scrap Value: Annual Depreciation:

	Asset			Accumulated Depreciation			
Date	debit	credit	balance	debit	credit	balance	book value

FORM FBA-17

FAST BUCKS
SALES ORDER

Sold to ______________________________

____

____

Ship to ______________________________

____

____

Date ____________________

Customer P.O. No. ____________________

Special comments:

____

____

Quantity	Stock No.	Description	Unit Price	Qty. Shipped		Qty. Back Ordered
			Sub Total			
			Tax			
			Freight			
			TOTAL			

FORM FBM-1

INVENTORY CARD

Stock Number ____________________ Item ____________________________

Maximum ________________________ Minimum _______________________

Date	S. O. No.	Unit Price	In	Out	Balance

FORM FBM-2

SHIPPING LOG

Date	Customer Name	How shipped	S. O. No. *	B. O. No. *	Comments

*S. O. - Sales Order
*B. O. - Back Order

FORM FBM-3

PURCHASE REQUISITION

To ______________________ From ______________________

Date Needed ______________________ Date Ordered ______________________

Quantity	Our Catalog No.	Description	Comments

FORM FBM-4

PURCHASE REQUISITION

To ______________________ From ______________________

Date Needed ______________________ Date Ordered ______________________

Quantity	Our Catalog No.	Description	Comments

FORM FBM-4

FAST BUCKS
PURCHASE ORDER

VENDOR :

Purchase Order No.:

Date:

****

Purchase Order Number MUST appear on all correspondence

****

Terms:

Ship Via:

Quantity	Stock No.	Description	Unit Price	Total

By ____________________

FORM FBM-5

FAST BUCKS

PURCHASE LOG

Date	Vendor Name	Purchase Req. No.	Purchase Order No.	Date Received	Comments

FORM FBM-6

FAST BUCKS

CREDIT MEMORANDUM

To :

Date:

We have credited your account as follows:

Quantity	Description	Price	Amount

TOTAL ____________

FORM FBM-7

PURCHASE ORDER

Date ____________, 19___ **No.** ______

ORDER TO ____________________ **SHIP TO** ____________________

ADDRESS ____________________ **ADDRESS** ____________________

CITY ____________________ **CITY** ____________________

TERMS ____________________ **CUST. NO.** ____________________

WHEN SHIP ____________ **VIA** ____________ **F.O.B.** ____________

Quantity	Number	Description	Price

FORM SIM-1 **BY** ____________________

INVOICE

SOLD TO

SHIPPED TO

DATE	INVOICE NO.	CUST. NO.	VIA	TERMS 2%-10th

QUANTITY	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENSION	DISCOUNT	NET AMOUNT

FORM SIM-3

INVOICE

SOLD TO

SHIPPED TO

DATE	INVOICE NO.	CUST. NO.	VIA	TERMS 2%-10th

QUANTITY	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENSION	DISCOUNT	NET AMOUNT

FORM SIM-3

Name____________________ Date__________ Class__________

No.____ Date ____ 19__ $______

To______________

____

For______________

____

BAL BRO'T FOR'D		
DEPOSITED ... ☐☐☐ 19 DATE		
TOTAL		
AMT THIS CHECK		
BAL CAR'D FOR'D		

No.________

64-515/612

______________19______

Pay to the order of ______________________________ $__________

____ Dollars

CITIZENS BANK OF AUGUSTA
Augusta, Georgia 30902

____

⑆612⑉515⑆ ⑆162⑉0017⑉04⑆

No.____ Date ____ 19__ $______

To______________

____

For______________

____

BAL BRO'T FOR'D		
DEPOSITED ... ☐☐☐ 19 DATE		
TOTAL		
AMT THIS CHECK		
BAL CAR'D FOR'D		

No.________

64-515/612

______________19______

Pay to the order of ______________________________ $__________

____ Dollars

CITIZENS BANK OF AUGUSTA
Augusta, Georgia 30902

____

⑆612⑉515⑆ ⑆162⑉0017⑉04⑆

No.____ Date ____ 19__ $______

To______________

____

For______________

____

BAL BRO'T FOR'D		
DEPOSITED ... ☐☐☐ 19 DATE		
TOTAL		
AMT THIS CHECK		
BAL CAR'D FOR'D		

No.________

64-515/612

______________19______

Pay to the order of ______________________________ $__________

____ Dollars

CITIZENS BANK OF AUGUSTA
Augusta, Georgia 30902

____

⑆612⑉515⑆ ⑆162⑉0017⑉04⑆

FORM SIM-4

First National Bank

Statement of Account

In account with:

Account Number:

Period Ending:

Checks	Checks	Deposits	Date	Balance
** **			Beginning Balance	

Report errors promptly.. Notify us of change in address.

CODES

CC	CERTIFIED CHECK	EC	ERROR CORRECTION	RI	RETURNED ITEM
DM	DEBIT MEMO	OD	OVERDRAWN	SC	SERVICE CHARGE

FORM SIM-5

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